

**THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL  
TYPE JIGSAW TO IMPROVE STUDENTS' ACCOUNTING LEARNING  
ACTIVITY AND LEARNING OUTCOMES OF GRADE X AK 3 AT SMK  
NEGERI 1 KARANGANYAR ACADEMIC YEAR OF 2013/2014**

**Undergraduate Thesis**

The Undergraduate Thesis is Submitted in Partial Fulfillment of the requirements  
to obtain the degree of Bachelor of Education in Faculty of Economics  
Yogyakarta State University



By:

Agustya Julita Putri  
10418244017

**ACCOUNTING EDUCATION DEPARTMENT  
FACULTY OF ECONOMICS  
YOGYAKARTA STATE UNIVERSITY  
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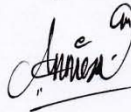
UNDERGRADUATE THESIS

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This undergraduate thesis had been approved and validated  
On October 06<sup>th</sup>, 2014

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## VALIDATION

The undergraduate thesis entitled:

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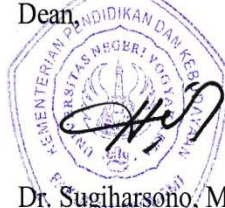
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and had been successfully passed

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### **DECLARATION OF AUTHENTICITY**

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LEARNING ACTIVITY AND LEARNING  
OUTCOMES OF GRADE X AK 3 AT SMK  
NEGERI 1 KARANGANYAR ACADEMIC  
YEAR OF 2013/2014”

Hereby declare that this undergraduate thesis is my own and original work.  
According to my knowledge, there is no work or opinions written or published by  
other, except as reference or citation by following the prevalent procedure of  
scientific writing.

Yogyakarta, October 1<sup>st</sup>, 2014



Agustya Julita Putri  
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## **MOTTO**

*“Allah akan meninggikan orang-orang yang beriman diantara kamu dan orang-orang yang berilmu pengetahuan beberapa derajat,...” (Al-Mujadillah: 11)*

*“Barang siapa menempuh jalan untuk mencari ilmu, maka Allah akan memudahkan baginya jalan ke surga” (H.R Muslim).*

*“Allah mencintai pekerjaan yang apabila bekerja ia menyelesaikannya dengan baik” (H.R Thabrani)*

## **DEDICATION**

With the merey of God the Almighty, this simple work is dedicated to:

1. My Parents, Mr.Agus Sugiyono, SEandMrs.Supatmiati who always provide me their best support and pray along my life.
2. My beloved young brother, Agustyan AriefPrabowo who always encourages me in every situation.
3. My partner who always by my side in every up, down and between of me

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Oleh:  
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10418244017

**ABSTRAK**

Penelitian ini adalah Penelitian Tindakan Kelas (*Classroom Action Research*) yang bertujuan untuk meningkatkan Aktivitas Belajar Akuntansi dan Hasil Belajar pada siswa kelas X Akuntansi 3 SMK Negeri 1 Karanganyar tahun ajaran 2013/2014 melalui penerapan Metode Pembelajaran Kooperatif Teknik *Jigsaw*.

Penelitian ini dilaksanakan dalam bentuk kolaboratif yang dilaksanakan selama dua siklus. Pengumpulan data dalam penelitian ini dilakukan dengan observasi dalam penilaian aktivitas dan hasil belajar siswa ranah afektif dan psikomotor, sedangkan dalam penilaian hasil belajar siswa ranah kognitif pengumpulan data dilakukan dengan *post-test*. Analisis data yang digunakan adalah analisis data kuantitatif dan analisis data kualitatif. Analisis data kuantitatif dilakukan dengan membandingkan perolehan skor Aktivitas Belajar Akuntansi dan Hasil Belajar dengan skor maksimum kemudian dipersentasekan sedangkan analisis kualitatif dilakukan dengan mendeskripsikan data dan menarik kesimpulan.

Berdasarkan hasil penelitian disimpulkan bahwa Metode Pembelajaran Kooperatif Teknik *Jigsaw* dapat meningkatkan Aktivitas Belajar Akuntansi dan Hasil Belajar pada kelas X Akuntansi 3 SMK Negeri 1 Karanganyar tahun ajaran 2013/2014, hal ini dibuktikan dengan adanya peningkatan skor Aktivitas Belajar Akuntansi yang pada siklus I sebesar 70,83% meningkat menjadi 79,17% pada siklus II atau meningkat sebesar 34,73% dari kondisi awal yang hanya sebesar 44,44%. Selain itu berdasarkan *post-test* yang dilakukan kepada siswa dapat disimpulkan bahwa terjadi peningkatan skor Hasil Belajar Akuntansi yaitu pada siklus I sebesar 91,7% meningkat menjadi 97,2% pada siklus II atau meningkat sebesar 24,98% dari kondisi awal yang hanya sebesar 72,22%.

Kata kunci: Pembelajaran Kooperatif, Aktivitas Belajar Siswa Akuntansi, Hasil Belajar, Tipe *Jigsaw*.

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**ABSTRACT**

The type of this research is Classroom Action Research which aims to improve student's Accounting Learning Activity of the Grade XAK 3 at SMK Negeri 1 Karanganyar academic year of 2013/2014 through the implementation of Cooperative Learning Model Type Jigsaw.

This research was conducted collaboratively in two cycles. The data collection technique in this research used the observation and post-test. Data analysis technique used quantitative data analysis and qualitative data analysis. The quantitative data analysis was done by comparing the obtained score of Accounting Learning Activity and Learning Outcomes with the maximum score, then make it to be a percentage. While the qualitative data analysis was done by describing the data and make a conclusion.

Based on the research result, it can be concluded that the implementation of Cooperative Learning Model Type Jigsaw can improve students' Accounting Learning Activity and Learning Outcomes of the Grade XAK3 at SMK Negeri 1 Karanganyar academic year of 2013/2014 that can be proven from the increasing score of Accounting Learning Activity from the cycle I at the amount of 70,83% increased to be 79,17% on the cycle II or increased by 34,73% from the initial condition. Beside that, based on the post-test that given to students, successful can be prove from the increasing score of Accounting Learning Outcomes from the cycle I at the amount of 91,7% increased to be 97,2% on the cycle II or increased by 24,98% from the initial condition.

**Keywords:** Cooperative Learning Model, Students' Accounting Learning Activity, Learning Outcomes, Type Jigsaw



## FOREWORD

I would like to thank Allah the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled **“The Implementation Of Cooperative Learning Model Type Jigsaw To Improve Students’ Accounting Learning Activity and Learning Outcomes Of The Grade XAK3 at SMK Negeri 1 Karanganyar Academic Year of 2013/2014”** finally can be finished. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

1. Prof. Dr. Rochmat Wahab M.Pd., M.A., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University who had gave the research permission for this undergraduate thesis.
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5. Dr. Ratna Candra Sari, SE., M.Si, Ak.,my second supervisor who had been pleased to take the time to provide input, advice, and motivation so that this thesis could be completed.
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12. All parties who cannot be mentioned individually but had provided me all their supports and assistances during the research process.

May God give the best for all the people mentioned above. I realize that there are still some weaknesses and the writing of this Thesis is still far from perfection. The advice and input in developing this research are highly expected. Finally, I hope that this work will be useful for the readers.

Yogyakarta, October 14<sup>th</sup>, 2014  
The author,



Agustya Julita Putri  
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## CHAPTER I

### INTRODUCTION

#### A. Background of the Study

In Indonesia, the problems of education becomes the main thing to get special attention and treatment from the government. The government is trying to improve the quality of education and conduct new innovations, so the education in Indonesia can be developed and be able to face global competition in the world. This is evidenced by the government's efforts in promoting education in Indonesia. Because through education, someone can build a better personality and reach the desired future.

Efforts to build a human personality through education was based on the assumption of human potential that needs to be explored and developed optimally and systematically through education. Ministry of Education Indonesia (2003:53) stated, *“Tujuan nasional pendidikan adalah mengembangkan potensi peserta didik agar menjadi manusia yang beriman dan bertakwa kepada Tuhan Yang Maha Esa, berakhlak mulia, sehat berilmu, cakap, kreatif, mandiri dan menjadi warga Negara yang demokratis dan bertanggung jawab.”*

One of the ways to improve vision is through education, as noted in *Undang-Undang Pendidikan RI* (Ministry of National Education, 2003:30) No. 20 pasal 3 outlined that:

*“Pendidikan nasional bertujuan untuk mencerdaskan kehidupan bangsa dan mengembangkan manusia Indonesia seutuhnya, yaitu manusia yang beriman dan bertakwa terhadap Tuhan Yang Maha Esa dan berbudi pekerti luhur, memiliki pengetahuan dan keterampilan, kesehatan jasmani dan rohani,*

*kepribadian yang mantap dan mandiri serta rasa tanggung jawab kemasyarakatan dan kebangsaan.”*

Education is a social process that cannot occur without interpersonal interaction. In the book of Anita Lie (2010: 6), the statement is supported by the opinion of Johnson and Smith, stated that: Learning is a process of personal, but also the social process that occurs when each person in connection with another and build understanding and the shared knowledge. The education process has been started since the man was born in a family environment, continued by formal education that is structured and systematic in the school environment.

Higher education as an integral part of the national life, plays a role in filling the life of the nation in various fields, through the provision of experts. Experts who are prepared by the College is the student who entered university at the average age of 19-21 years. The rapid developments in science and technology requires the qualified human resources. The quality of human resources should be enhanced through a variety of educational programs that implemented in a systematic and directed to the developmet of science and technology. Educational process focused on mproving knowledge, skills abilities, the development of attitudes and values in the context of self development. Through educational institution, everyone can improve their potential and their ability.

School as an educational institution has a function to build students to be the beneficial person for his environment. As the implementation of the learning process, schools should pay attention to the things that can support the establishment of the next generation. Learning activity that will be done must be support one of that functions of the school. Classroom learning activities need to be done effectively

so the students can achieve the instructional goals. As stated by Slameto in Yatim Riyanto (2009: 63), In learning each student must be sought active participation, increasing interest, instructional and guide to accomplish a purpose.

Vocational school (SMK) is an educational institution equivalent to a high school, but has a different system of vocational learning and teaching with high school. The very prominent difference is, in SMK, there are more practical subjects which aims to prepare graduates who are ready to work. There are a lot of policies issued by the government to support the vocational graduates to be ready to work. Activities that have been done were changes in the curriculum that can make the student easier to master the competencies, providing competent educator through teacher certification, give donations like supporting learning facilities both normative and productive, and control the learning process in the classroom, through the preparation of learning tools such as syllabi and lesson plans.

The equalization of vocational graduates quality from various regions in Indonesia is needed to prepare the vocational graduates who are ready to work. This is done by making minimum standard of graduation. If the student can not meets the minimum criteria of learning, they have to repeat a given competency. Students' Learning Outcome on each competencies is different and also different from one student to another student.

The level of success achieved by students in learning can be seen from the Students' Learning Outcome through a series of tests. According to Oemar Hamalik (2006: 30), *“Hasil Belajar ialah bila seseorang telah belajar akan terjadi perubahan*

*tingkah laku pada orang tersebut, misalnya dari tidak tahu menjadi tahu, dan dari tidak mengerti menjadi mengerti”.*

The learning process in the classroom is often facing a lot of problems. One of the problems is using the learning methods that cannot optimalized Students' Learning Activity. Students' Learning Activity is an interaction between students and the teacher in the learning process. The learning method used by a teacher in deliver the learning material to students is crucial in the process of achieving the learning goals.

We often find a lot of teaching and learning process that makes the students less active and did not shows their enthusiasm to attend the class. There are a lot of learning activities in the classroom that still use the conventional approach, where the teacher becomes the main source of teaching and learning activities and students are only listening to the teacher's explanation. This fact is the sample of a educational problem that hinder the achievement of the goal of education in our country. Actually, the learning material will more easily understood and accepted if the student feels that the learning process is fun and make them interested to learn.

Basically, high school students are prefer to learn with the fun learning method and did not make them dizzy when trying to understand and memorize. But, in the reality, the students are lazy to to learn the material. This is because the teacher deliver the material with uninteresting learning methods.

Accounting is the study material about a system to generate information of financial transactions. The information is used as a decision-making and

responsibility in finance either by economic agents, private, government or other public sector organizations. The function of accounting subject is to develop the knowledge, skills, conscientious, honest, and responsibility through recording procedures as well as grouping financial transactions based on Financial Accounting Standards. While the purpose of accounting subjects in SMA / MA / SMK is to equip graduates in a variety of basic competencies, principles and proper accounting procedures, either to continue for the higher education or to engage in the community (depdiknas, 2003: 1). Accounting subjects is one of the complicated subjects and make anyone feel dizzy to learn. On the other hand, Accounting subjects are requires the students' ability to understand and memorize when studying. Thus, required the ability to remember and memorize it so they will easier to understand the accounting subjects.

Now, the learning process requires a new learning method that is more emphasis on student participation (student oriented). In addition, it is also affects the current educational curriculum change, with the implementation of the Education Unit Level Curriculum (KTSP) in schools as a refinement of the previous curriculum. Various ways have been tried to do by the teacher to solve the problem. The strategies are lectures and assignments. Some of these strategies are considered to be less effective and can not activate Students' Learning Activity, but tend to be lazy. From the weaknesses in learning strategies that have been implemented, the teachers try to use another strategy as discussions and group assignments, but also can not maximized Students' Learning Outcomes.

Based on the fact above, it can be seen that there is a mismatch between what is expected with the reality. The lack of Students' Learning Activity indirectly affects the achievement of learning objective and also the Students' Learning Outcomes were not maximal. Therefore, an action is needed to increase Students' Learning Activity in the learning process and can improving Students' Learning Outcomes. There are a lot of inovative learning models, as stated by Tukiran Taniredja, dkk (2011: 12) that learning models can be used are Cooperative Learning, VCT (Value Clarification Technique), Problem Based Learning, Contextual Learning Strategy, Lectures, Simulation, and Portfolio based learning.

When cooperative learning models are implemented in the classroom, it has some positive benefits, such as teaches students to trust in their teacher, ability to think, seek information from other sources and learn from other students, encourages students to express their ideas as well as compare with their friend's ideas, and help students learn to respect either good or weak students. Unfortunately cooperative learning model has not been widely applied in education, although the nature of Indonesian people are very proud of mutual cooperation in social life.

Some Cooperative Learning Model that can be implemented, according to Isjoni (2007: 51) are: Jigsaw, Team Game Tournament, Student Team Achievement Division, and Group Investigation. The model selected in this research is Cooperative Learning Model Type Jigsaw. This model is designed to make students to be more responsive in receiving messages from others and pass

on the message to others. Students can exchange information with others during the learning process. In this learning type Jigsaw, each member of the group can work together with the positive interdependence and responsible both to himself and to his group, so the Students' Learning Activity can be increased. Cooperative Learning Model Type Jigsaw is one of the learning model that have more benefits than lectures method in improving Students' Learning Activity with the system of grouping. The group consists of several members, each member has expertise in the same topic and join a group of experts, and then return to the group to work on a topic that has been studied.

In the cooperative learning model type Jigsaw, the students' will be more actively participated in the learning process, because, the students are did not only listen to their teacher explanation but also actively find the learning material from several sources, discussed that learning material, and then teach the material that has been mastered, so the students will not feel bored. The implementation of Jigsaw will give several advantage, such as: Jigsaw is very useful to establish mutual dependence and responsibility to teach a friend of the group, Jigsaw can develop leadership skills, promote positive behavior, and Jigsaw can practice social skills. After improving students' learning activity, the implementation of Cooperative Learning Model Type Jigsaw are also expected to be able to increase Students' Learning Outcomes.

Based on the observation pre-research in Grade X AK 3 at SMK Negeri 1 Karanganyar, there are only 16 students from the total of 36 students (44,44%) who were active based on their own desire in enrolling the accounting class, and only

about 26 students from the total of 36 students (72,22%) who were able to pass the minimum score of 80, it can be seen from the result of daily examination on the previous material, there are 8 students who have to take the remedial. Based on that fact, research on the effectiveness of Cooperative Learning Model Type Jigsaw to the improvement of Students' Accounting Learning Activity and Learning Outcomes will be tested in Grade X AK 3 SMK Negeri 1 Karanganyar to resolve the problem. This is done because in SMK Negeri 1 Karanganyar there is no research use Cooperative Learning Model Type Jigsaw that have been done. Accounting learning in SMK Negeri 1 Karanganyar have not use the various learning models yet, including the Jigsaw strategy. This model is expected to be one of the alternatives to maximize the accounting teaching and learning.

Based on the background of the study above, the researcher will conduct a Classroom Action Research entitled "The Implementation of Cooperative Learning Model Type Jigsaw to Improve Students' Learning Activity and Learning Outcomes of grade X AK 3 at SMK Negeri 1 Karanganyar Academic Year of 2013/2014".

## **B. Identification of The Problems**

Based on the background of study, the identified problems are:

1. The selection of learning model is not quite right, for example: learning model still dominates by lectures model, so the students is rarely involved in learning process.



2. The teacher is still the main source of learning activities, while the student is only listen to the teacher's explanation. So, the students can not learn by their own learning style.
3. There are only 44,44% or 16 from the total of 36 students who are able to actively participated in the learning process.
4. The Students' Learning Activity is still low, so hinder the achievement of instructional objectives.
5. There are 27,78% or 10 from the total of 36 students who can not passed the minimum score of Students' Accounting Learning Outcomes of 80.

### **C. Problems Restriction**

Based on the background of the study and identification of the problems above, the problems covered are complex. Therefore, there should be restrictions on the problem, so this research becomes more focused in solving the problems.

This research will be focus on Students' Accounting Learning Activity and Learning Outcomes. To achieved the objectives of the research, so it is important to make the problems restriction. This research will only focus on the implementation of Cooperative Learning Model Type Jigsaw to Improve Students' Learning Activity and Learning Outcomes of grade X AK 3 at SMK Negeri 1 Karanganyar Academic Year of 2013/2014.

### **D. Problems Formulation**

According to the background of the study above, the problems formulation of this research is "Can Cooperative Learning Model Type Jigsaw Improve

Students' Learning Activity and Learning Outcomes of grade X AK 3at SMK Negeri 1 Karanganyar?"

#### **E. Objective of the Research**

The research aims to improve Students' Accounting Learning Activity and Learning Outcomes in the classroom in the basic competence of Arranging Financial Statements of Trading Company with the Implementation of Cooperative Learning Model Type Jigsaw in Grade X AK 3at SMK Negeri 1 Karanganyar.

#### **F. Significances of the Research**

The research is expected to bring benefits:

##### **1. Theoretical Significant**

- a. The results of this study is expected to be a source of information of education, especially about the implementation of Cooperative Learning Model Type Jigsawto Improve Students' Learning Activity and Learning Outcomes.
- b. To be a consideration for similar research.

##### **2. Practical Significant**

- a. For the Researcher:

The results of this study are expected to provide a new experience in applying Cooperative Learning Model Type Jigsaw. Then,as a teacher to be, the researcher can give the contributions to the educational world

- b. For the Teacher:

To develop the existing Accounting learning material with the new innovation, to develop the teacher's skill in teaching and get the proper

learning strategy to improve Students' Learning Activity and Learning Outcomes.

c. For the Students:

Attract the attention of students in the Accounting learning process as well as increasing Students' Learning Activity and Learning Outcomes.

## **CHAPTER II**

### **LITERATURE REVIEW**

#### **A. Theoretical Review**

##### **1. Review of Accounting Learning Activity**

###### **a. Definition of Accounting Learning Activity**

According to Rochman Natawijaya (Depdiknas 2003: 31) active learning is a teaching and learning system that emphasizes on Students; Learning Activity physically, mentally, intellectually and emotionally in order to achieve learning outcomes in the form of a blend of cognitive, affective and psychomotor aspects. Active learning needed by students to get the maximum learning outcomes. When students are passive or only receive information from the teacher, they will quickly forget what was given by the teacher. So, the teacher have to reminded the students; again about the learning material that had been taught.

Martinis Yamin (2007: 80-81) explained that Students' Learning Activity in the learning process can be carried out, if:

- 1) The learning that is done is more student-centered.
- 2) The teacher acts as a supervisor to develop the learning experience.
- 3) The learning objective is achieved by the ability of the students.
- 4) The management of learning activities is more emphasis on the creativity of the students, improve students' ability, as well as

understand the learning material.

- 5) Perform measurements sustainably in the various aspects of knowledge, attitudes and skills.

From some understanding above, it can be concluded that the Students' Learning Activity is an activity undertaken by students who can bring positive change on the students because of the interaction between individuals and the individual with the environment.

In this research, the Learning Activity that will be examined is Accounting Learning Activity, and the next is to know briefly about the understanding of Accounting. Definition of Accounting according to Weygandt, Kieso, Kimmel (2002: 2), "Accounting is an information system that identifies, records, and communicates the economic events of an organization to interested users". Besides, Warren Reeve Fess (2006: 11) stated, Accounting is a system information report to the parties concerned regarding the economic activity and the condition of the company. And American Accounting Association that collected by Soemarso (2004: 3) explained that Accounting is the process of identifying, measuring and reporting on information economy to allow the existence of judgments and decisions clearly and forcefully to those who use the information. This definition contains two terms, namely:

- 1) Accounting Activities

That Accounting is the process of identification, measurement and reporting of the information economy.

## 2) Accounting information

That Uses economy generated by Accounting is expected to be useful in assessment and decision making regarding the unity of effort is concerned.

From some opinion of the experts above, Accounting can be defined as the process of identifying, recording and communicating the economic events of an organization that will be used for the decision making.

From the description above, it can be concluded that Accounting Learning Activity is the activity carried out by the students in learn the accounting subjects that can bring positive change for the students because of the interaction between the individuals and the individual with the environment.

### **b. The Kinds of Learning Activity**

Learning Activity is an activity both physically and mentally. During the learning activities these two activities must be linked, so can optimized the Students' Learning Activity. Various kinds of Learning Activity that can be done by students in the school according to Paul B. Diedrich (in Sardiman, 2011: 100), are:

- 1) Visual activities, which include for example: reading, paying attention to images, pay attention to demonstration, experiment, the work of others;

- 2) Oral activities, such as: State, formulate, ask, advise, issuing opinions, conduct interviews, discussion of interruptions;
- 3) Listening Activities, for example listening to: descriptions, conversations, discussions, music, speech;
- 4) Activities, such as writing: write a story, essay, report, test, question form, copy;
- 5) Describing the activities, such as: drawing, create charts, maps, diagrams;
- 6) Metric activities, which include, among others: melakukan experiment, creating construction models, refit, playing, gardening, raising;
- 7) Mental activities, for example for example: respond, remember, solve problems, analyze, view relationships, take decisions;
- 8) and emotional activities, such as: interest, bored, happy, excited, passionate, dare, to calm and nervous.

**c. Factors that Affect Students' Learning Activity**

The students activity in learning process do not just happen, but it is need factors that can foster the students activity. Gagne & Briggs (Martinis, 2007: 84) state the factors that can affect the students activity in learning process, are as follows:

- 1) Provides the motivation or attract the attention of students, so that they play an active role in the learning activities;
- 2) Explains the purpose of instructional (basic skills to students)

- 3) Reminds the competence learning to the students;
- 4) Provide a stimulus (issues, topics and concepts to be learned);
- 5) Instructs students how to learn it;
- 6) Gave rise to activity, participation of students in learning activities;
- 7) Give feedback (feedback);
- 8) Conducts Bill-the Bill against the students in the form of tests, so that students ' ability is always observable and measurable;
- 9) Conclude any material presented at the end of the study.

**d. Ways to Improve Learning Activity**

According to Moh. Uzer Usman (2004: 26-27) the way that can be done by the teacher to improve the students' involvement or Students' Learning Activity are:

- 1) Increase the participation of students actively in learning activities.
- 2) The transition between activities in teaching should be carried out quickly and flexibly.
- 3) Give clear and precise explanation in the teaching and learning process according to the teaching goals.
- 4) Try to keep the lesson more interesting to the students.
- 5) The teacher must recognize and help students who are less active in learning. Investigate what is the cause and how to improve students' participation.
- 6) Prepare students appropriately. Prepare the requirements of the students to learn the new task.



- 7) Adjust the instruction to students' needs. It is very important to improve the students desire to be active in the learning activities.

The involvement of students in learning must always be improved. In order to build the knowledge, the main way is through the Students' Learning Activity and not through the transfer of knowledge by the teacher.

Students' Learning Activity can be used as a measure for determining the quality of learning. The learning is successful if can achieve the minimum score of 75% learners who are actively involved, either physically, mentally and socially in the learning process, to show high learning excitement, the spirit of great learning, and self-confidence (Mulyasa, 2007: 131). The involvement of students actively is a way to make the learning approach to be student-oriented.

## **2. Review of Students' Learning Outcomes**

### **a. Definition of Students' Learning Outcomes**

Learning Outcomes is seen from two sides of the student and the teacher (Dimiyati dan Mudjiono, 2006: 250). For students, Learning Outcomes is a level of mental development, in order to be better than before the study. The level of mental development is manifested in the types of cognitive, affective and psychomotor. While for teachers, Learning Outcomes is the completion time in delivering the learning material.

According to Oemar Hamalik (2006: 30), Learning Outcomes is achieved when someone has learned, and there will be a change in the person's behavior. For example, from did not know become knowing, and did not understanding be understood.

Based on the theory of Bloom's Taxonomy in Nana Sudjana (2002: 23) Learning Outcomes can achieved through three categories of domains, namely cognitive, affective and psychomotor.

#### 1) Cognitive Domain

Cognitive domain is about Intellectual Learning Outcomes which consists of six aspects: knowledge, comprehension, application, analysis, synthesis, and evaluation.

#### 2) Affective Domain

Affective domain is about attitudes and values. Affective domain includes five levels of capability of receiving, answer or reaction, judging, organization, and characterization by a value or value complex.

#### 3) Psychomotor Domain

Psychomotor Domain is about motoric skills, objects manipulation, neuromuscular coordination (connecting, observing).

From some opinions above, it can be concluded that Learning Outcomes are the abilities of the students after received a learning experience. Learning Outcomes is used by teachers as a standard or criterion in achieving educational goals. This can be achieved if students

already understand learning material by the better changes in their behavior.

**b. Factors that Affect Students' Learning Outcomes**

Slameto (2003: 54) stated that Learning Outcomes achieved by an individual is the result of interaction from several factors affected them.

The factors are:

1) Internal factors, includes:

- a) Physical factors, consist of health and disability factors
- b) Psychological factors, consist of intelligence, attention, interests, talents, motives, maturity and fatigue.

2) External Factors, includes:

a) Social factors, consisting of:

- (1) Family environment, consists of parents' method to educate their children, relationships between family members, the atmosphere of the household and family economic circumstances
- (2) The school environment consisting of teachers' teaching methods, curriculum, relationships between teacher and students, learning tools, school time, the state of the building, learning methods, learning tasks, as well as the role of the teacher in the teaching and learning process
- (3) Environmental society, consists of student activities in society, mass media, friends, community life forms

- b) Cultural factors. such as customs, science, technology and art
- c) Environmental factors such as in-house facilities, learning resources, and climate
- d) Environmental factors and security spiritual

**c. Measurement of Learning Outcomes**

According to Suharsimi Arikunto (2009: 3) measure is comparing something with a unit of measure by quantitative measurements. Measurement is the process of quantification, the results are always described in the form of numbers. As well as measurements in the field of education, which is measured attributes or characteristics of students, such as knowledge, skills, and attitudes.

Sutrisno Hadi in the book of Sugihartono (2007: 129) stated: *“pengukuran dapat diartikan sebagai suatu tindakan untuk mengidentifikasi besar kecilnya gejala. Pengukuran sebagai usaha untuk mengetahui keadaan sesuatu bagaimana adanya, pengukuran dapat berupa pengumpulan data tentang sesuatu”*. Way needs to be done in the Learning Outcomes measurement is conducting an evaluation study undertaken by the teacher. Evaluation is the disclosures and measurement of Learning Outcomes, which is basically a description of the students' preparation, both qualitatively and quantitatively (Muhibbin Syah, 2008: 141).

According to Nana Sudjana (2006: 5), assessment of Learning Outcomes can be done with various types of assessment, such

as: formative assessment, summative assessment, diagnostic assessment, selective assessment, placement assessment, Assessment of Reference Norms (PAN) and the Assessment of Reference Standard (PAP). These various assessment can be done through tests and nontes.

Based on some opinions above, it can be concluded that the assessment of Learning Outcomes can be done in various ways and forms. In this research, to determine the Accounting Learning Outcomes researchers used the results of the tests given after the implementation of Cooperative Learning Model Type Jigsaw on each end of the cycle.

#### **d. Principles of Learning Outcomes Assessment**

In carrying out the assessment of Learning Outcomes, educators need to pay attention to the principles of Learning Outcomes Assessment. According to Nana Sudjana (2002: 8), the principle of assessment is as follows:

- 1) The assessment of Learning Outcomes like abilities to be assessed, assessment materials, assessment tools, and interpretation of assessment results should be designed clearly.
- 2) Learning Outcomes Assessment should be an integral part of the teaching-learning process. It means that assessment is always carried out at any time of the learning process so that the implementation of sustainable.

- 3) In order to obtain an objective Learning Outcomes, in terms of describes the achievements and abilities of students, the assessment should be use various kinds of comprehensive assessment tools.
- 4) Learning Outcomes Assessment should be has the follow-up action.

### **3. The Implementation of Cooperative Learning Model Type Jigsaw**

#### **a. Various Models of Learning**

In the book of Tukiran Taniredja,et al (2011: 12-15) there are various learning models, including:

##### **1) Portfolio-Based Learning Model**

According to Budimansyah, the portfolio is a collection of student work with a particular and integrated purpose, which are selected according to the guidelines that have been defined. This portfolio is the work of a student that has been selected. But it can also be selected works of a whole class working cooperatively create a policy to solve the problem.

##### **2) Simulation Learning Model**

Simulation is the imitation or act that just pretend (from the word of simulate, which means to just pretend or acting, and simulation means artificial or pretended act). Simulation can be role playing, psychodrama, sociodramas, and games.

##### **3) Lecturing Model**

Lecturing is a form of interaction through explanation delivered by the teacher to the learner. In explaining the learning material, the

teacher can use aids such as pictures and other audio-visual equipment. Lectures as well as activities, is also provide information by words that are often obscure and sometimes misinterpreted.

#### 4) Contextual Teaching and Learning Model

Contextual Teaching and Learning Model is a concept which helps teachers learn to associate the content to be easy to understand by the students and encourage students to make connections between the knowledge possessed by its application in their daily lives, involving seven major components of effective learning, namely constructivism, questioning, inquiry, learning community, modeling, authentic assessment.

#### 5) Task Structured Learning Model

Structured task is a task that must be done by learners in order to explore and expand the mastery of learning material that have been studied. Tasks can be structured: book reports, portfolios, individual papers, and group papers

#### 6) Value Clarification Technique

VCT is a teaching technique to assist students in finding and determining a good value in facing the problems through the process of analyzing the existing and embedded value in students.

#### 7) Cooperative Learning Model

Wina Sanjaya defines: "Cooperative learning is a learning model using a system of grouping / small teams of between four to six

people who have a heterogeneous background of academic ability, gender, race, or ethnicity”.

## **b. Cooperative Learning Model**

### **1) Definition of Cooperative Learning**

The word “learning” is a translation of "instruction" which is widely used in education in America, which puts students as a source of activity. Students is positioned as a major role in the learning process. So, the students be the subject and the teacher as a facilitator (Wina Sanjaya, 2008: 102-103). Accordint to *Undang-Undang Sistem Pendidikan Nasional No. 20 tahun 2003* (Depdiknas, 2003: 35), “*pembelajaran adalah proses interaksi peserta didik dengan pendidik dan sumber belajar dalam lingkungan belajar. Dalam proses pembelajaran harus dipilih model pembelajaran yang tepat sehingga tujuan pembelajaran dapat tercapai*”.

Basically, students who learn in a classroom have the same goal to master the learning material and get a good achievement, although with the different ways. The learning process will be more effective if used the groups learning model, or can also be referred to Cooperative Learning.

Cooperative Learning Model is often called mutual cooperation learning model. According to Anita Lie (2010: 12), “*Pembelajaran Kooperatif merupakan sistem pengajaran yang memberikan kesempatan kepada anak didik untuk bekerjasama dalam tugas*



*terstruktur*". While according to Slavin in the book of "Cooperative Learning, analysis of IPS Learning" translated by Etin Solihatin and Raharjo (2007: 4) stated that Cooperative Learning is a learning model where the students learn and work in small groups collaboratively whose the members consist of 4 to 6 people, with the heterogeneous group structure.

Etin Solihatin and Raharjo (2007: 4) stated that Cooperative Learning is an attitude or behavior in work or helping among the regular structure of cooperation in a group, which consists of two or more people where the success of the work is strongly influenced by the involvement of each member of the group itself.

According to Slavin that was quoted by Wina Sanjaya (2008: 242), two reasons why it is recommended to use cooperative learning in the learning process, includes:

- a) Some of the research results prove that the use of Cooperative Learning can improve Learning Outcomes or learning achievement of students at a time can improve the ability of social relations, adding the stance of accepting the shortcomings of others, and can improve self-esteem.
- b) Cooperative Learning can realize the needs of the students in the study thought, prevent problems, and integrate knowledge with skills, Cooperative Learning can improve the learning system that as long as it has its disadvantages.

Roger and David Johnson as quoted by Anita Lie (2010: 31) stated that not all groups work can be considered as cooperative learning. To achieve maximum results, the five elements of mutual cooperation learning model should be applied. These elements are as follows:

a) Positive Interdependence

The success of the group is very depends on the efforts of each members. To create an effective working group, the tasks need to be arranged to make each member of the group finish their work by themselves in order to achieve their goals.

b) Individual Responsibility

This element is a direct result of the first element. In cooperative learning model, preparation and task was structured. So,each group member must carried out his own responsibilities to finish their group's work. Thus, students who do not perform their duties will be known clearly and easily.

c) Face to face

Each group should be given the opportunity to meet and discuss each other. This interaction activities will make a synergy that give benefits for all members. The essence of synergy is to appreciate the difference, utilizing the advantages and disadvantages of each fill. This synergy can be obtained not just instantly, but also in a very long process, the group members

need to be given the opportunity to know each other and accept each other in face-to-face activities and personal interaction

d) Communication Between Members

This element requires the learners to be equipped with various communication skills. Before assigning students into groups, teachers need to be taught the ways of communicating. The success of a group also depends on the willingness of its members to listen to each other and their ability to express their opinion. Communication skills in a group is also needs a long process. Learners can not be expected to instantly become a reliable communicator. However, this process is very useful and should be taken to enrich the learning experience and coaching mental and emotional development of the students.

e) Evaluation of Group Process

Teachers need to schedule a special time for the group to evaluate the group process, and the results of their cooperation in order to make more effectively groups work. Time of evaluation does not need to be held whenever there is group work, but it can be done some time after the learning, several times in the learning activities, with a various formats as required.

Sunal and Hans (in Isjoni, 2007: 12) argues, Cooperative learning is a way of approach or a series of strategies that are specifically designed to give encouragement to learners to work together during

the learning process and improve the attitude please help in social behavior. While Jhonson (in Isjoni, 2007: 17) defined, Cooperative learning in an effort to classify students in the classroom into small groups so that students can work with maximum ability they have and learn from each other within the Group.

From some opinions above, it can be concluded that Cooperative Learning is a learning model where the students learn and work in small groups collaboratively whose the members consist of 4 to 6 people, with the heterogeneous group structures so the students can work together and foster an attitude of social behavior. Cooperative Learning also means that working together is the responsible process for the group members as responsible as for himself. Cooperative Learning provides an opportunity to work together extensively in the study in order to achieve the learning objectives.

## 2) The Objectives of Cooperative Learning

Nur Asma (2006: 12-14) suggests the development of cooperative learning has several purposes, including:

### a) Learning Outcomes Achievement

Although Cooperative Learning covers the various social goals, cooperative learning also aims to improve student performance in doing the academic tasks, both for the highest and lowest group. Highest group will tutoring the lowest group. In the tutorial process, the highest student group will rise more

academic ability because they provides services as tutors to their peers who need more in-depth thinking about the relationship of the ideas contained in certain materials.

b) Acceptance Against Individuals Acceptance

The second important effect of cooperative learning models is the acceptance of different people according to race, culture, social level, ability or disability. Cooperative Learning provides opportunities for students of different backgrounds to shared tasks using cooperative reward and learn to appreciate each other.

c) The Development of Social Skills

The third important goal of cooperative learning is to teach students the skills of cooperation and collaboration. These skills are important to have in the community, there are many organizations that depend on each other in society, despite the diverse culture. In addition, this model is very useful to help students foster collaboration capabilities.

From the theory above, it can be concluded that the purpose of cooperative learning is different from the conventional group who implement the system of competition, where individual success is oriented to the failure of others. Meanwhile, according to Slavin (in Isjoni, 2007: 12) the goal of cooperative learning is to create a

situation where individual success is determined or influenced by the success of the group.

### 3) Procedures of Cooperative Learning

Wina Sanjaya (2008: 248-249) states that in implementing cooperative learning there are four stages that must be passed, namely:

#### a) Explanation of Learning Material

The explanation is a process of delivering the material points of the subject matter before the students work in groups. Teachers use lecture, discussion, demonstration and the media to provide a general overview of the subject matter to be mastered which in turn will deepen the students' understanding of the learning material in a group (team).

#### b) Learning in groups

After the teacher explains a general overview of the main points of the subject matter, students learn in each group. Heterogeneous groups is made the students can help each other.

#### c) Assessment

Assessment is done by a test or quiz. This assessment is done individually and in groups.

d) The Team Recognition

The team recognition is the determination of the team that is considered to be the most prominent or most accomplished teams to accept the prizes or awards.

4) Advantages and Disadvantages of Cooperative Learning

a) Advantages of Cooperative Learning

According to Wina Sanjaya (2009: 249-250) Cooperative Learning have several advantages, including:

- (1) Students are less dependent on the teacher, but it can increase the confidence in express their own ability to think, finding information from the various kind of sources, and learn from the other students.
- (2) Cooperative Learning can develop students' abilities or ideas with words verbally and compare with other people's ideas.
- (3) Cooperative Learning can help students to respect the others and be aware of all the limitations and accept all the difference.
- (4) Cooperative Learning can empowers each student to take more responsibility in learning.
- (5) Cooperative learning is a strategy that can improve academic achievement.
- (6) Cooperative Learning can develop the ability of students to test their own ideas and understanding, to receive feedback.

(7) Cooperative learning can enhance students' ability to use information and the abstract ability to learn become more real.

(8) The interaction during cooperative learning can improve students' motivation and stimulation to think for the long-term education.

b) Disadvantages of Cooperative Learning

According to Wina Sanjaya (2009: 250-251) Cooperative Learning have several disadvantages, including:

(1) It takes time to make students understand the Model.

(2) Without effective peer teaching, cooperative learning can not be done well.

(3) The assessment is based on the results of the group work but the teacher must be aware of the expected results or achievements for each individual student.

(4) The Success of Cooperative Learning requires a long period of time.

(5) Through Cooperative Learning, students are also required to build their self confidence. And it is not easy things to achieve.



### **c. Cooperative Learning Model Type Jigsaw**

#### **1) Definition of Cooperative Learning Model Type Jigsaw**

One technique that can be applied in Cooperative Learning Model is the Type Jigsaw. This model was developed by Elliot Aronson of the University of Texas and later adapted by Slavin.

According to Anita Lie (2010: 69) in Type Jigsaw occurred the combination of various activities like reading, writing, listening and speaking. This type can also be used in a variety of subjects, such as science, social studies, mathematics, religion, and language. By examining in depth, this type is suitable for all classes / actions.

Students not only learn the material provided, but they also must be ready to give and teach the material to the other group members. Thus, students are dependent on each other and should work together cooperatively to learn the material that has been assigned. The members of the different teams with the same topic meet for discussion (team of experts), help each other on topics assigned to their learning. The students then returned to the group and explain what they have learned earlier in the meeting of the expert team. The relationship between the original and expert group can be described as follows:

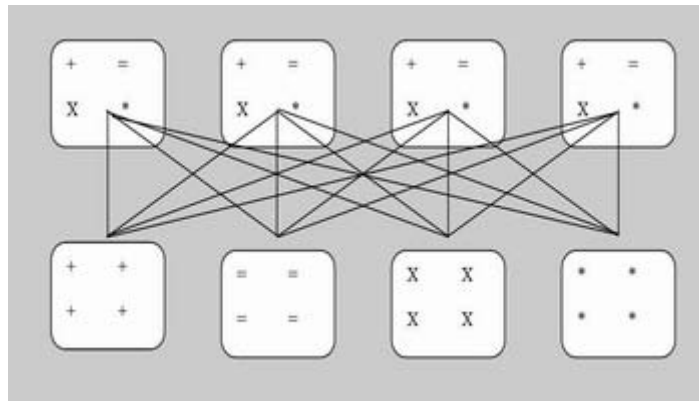


Figure 1. The Relationship Between the Original and Expert Group in Cooperative Learning Model Type Jigsaw According to Arends (Anita Lie, 2010: 69)

So, it can be concluded that Jigsaw is one of the Cooperative Learning Model type, where the students are divided into heterogeneous small groups. Cooperative Learning Model Type Jigsaw is developing students' skills in speaking, listening to the opinions of others, and work together with others. In addition, students working with fellow students in an atmosphere of mutual cooperation and have a lot of opportunities to process information and improve communication skills.

## 2) Step of Cooperative Learning Model Type Jigsaw

Step of the implementation of Cooperative Learning Model Type Jigsaw according to Anita Lie (2010: 69) including:

- a) The teacher divides the learning material that will be given into 4 parts.
- b) Before the learning material is given, teachers provide an introduction to the topics that will be discussed in today's

material. Teacher can write the topic on the board and ask what students know about the topic. Brainstorming activity is intended to enable students to be better prepared to face the new lesson.

- c) Students are divided into groups of four.
  - d) The first part is given to the first students, while the second student receives a second part, and so on.
  - e) Then the students are asked to read and do their part.
  - f) Upon completion, students share the part that is read or performed. In this activity, students can complement each other and interact with each other..
  - g) For reading activities, teachers share part of unread stories to each student. Students read the passage.
  - h) This activity can be ended with a discussion on the topic of the learning material. Discussions can be done between a couple or with the whole class.
  - i) If a given task is quite difficult, students can form a group of experts (in their own group), the students gathered with other students. They work together to study or work on that section. Then, each student back to their own group and do what late to learn from the expert group.
- 3) The Advantages and Disadvantages of Cooperative Learning Model
- Type Jigsaw

a) The Advantages of Cooperative Learning Model Type Jigsaw

According to Anita Lie (2010: 73), the Advantages of Cooperative Learning Model Type Jigsaw are as follows:

- (1) Can develop positive personal relationships between students with different learning abilities.
- (2) Applying peers guidance.
- (3) Can increase self-esteem of students.
- (4) Improving students' attendance and participation in the activity of learning.
- (5) The acceptance of individual is difference.
- (6) Reduced apathy.
- (7) Can deepen students' understanding of the material.

b) The Disadvantages of Cooperative Learning Model Type Jigsaw

According to Anita Lie (2010: 74), there are some disadvantages of Cooperative Learning Model Type Jigsaw, such as:

- (1) Cooperative Learning Model Type Jigsaw is a new learning model, thus making the students often feel confused.
- (2) If the number of group members is less, will cause problems.
- (3) Requires a longer time especially when there is a spatial arrangement that is not conditioned properly, so it takes long

time to change position that can cause a noisy classroom atmosphere.

#### 4) Barriers and Constraints in the Implementation of Cooperative Learning Model Type Jigsaw

According to Anita Lie (2010: 74), the barriers and constraints in the implementation of Cooperative Learning Model Type Jigsaw are:

- a) Lack of teachers' understanding about the implementation of Cooperative Learning Model Type Jigsaw
- b) The number of students is too much, so the teacher's attention in the learning process is lacking. So, only a few students who can master the learning material, others are only passive
- c) Lack of books as a source of learning media
- d) Lack of students' knowledge

#### 5) Efforts to Solve the Barriers and Constraints Faced by Teachers in Implementing Cooperative Learning Model Type Jigsaw:

- a) The teacher better understand the steps of Cooperative Learning Model Type Jigsaw properly
- b) The role of the teacher as a facilitator of learning can be run more maximally, both in the classroom and trying to establish all students' potential
- c) The teacher can be more creative in finding and utilizing the media to be used in teaching, both print and electronic media that supported by adequate infrastructure in the learning

## B. Relevant Researches

This research is based on previous research, namely:

1. The research conducted by Safira Madanisa (2010) entitled “*Penerapan Metode Pembelajaran Kooperatif Model Jigsaw untuk Meningkatkan Hasil Belajar Akuntansi Siswa-Siswi Kelas XI IPS 1 di MAN 3 Malang*”. The research result shows that Students’ Learning Outcomes are increasing. Before the implementation, students’ pre-test score classically are 27,28%. After the implementation of the first cycle, the score of *post-test* I shows the score classically for 61,53%, while after the implementation of second cycle, score of *post-test* 2 classically 95,83%. For the affective score on cycle 1 obtained average score of 69,93 and 86,60 for the second cycle. Meanwhile the students’ psychomotoric score on cycle I shows the average score of 73,40, and increasing in cycle 2 by 90,70. The similarity of this research and the research conducted by Safira Madanisais equally use the Cooperative Learning Model Type Jigsaw to improve Students’ Learning Outcomes. While the difference is located on the research subject and the objective of this research is not only to improve Students’ Learning Outcomes but also Learning Activity.
2. The research by Eka Rima Prasetya (2013) entitled “*Implementasi Model Pembelajaran Kooperatif Dengan Tipe Jigsaw dalam Meningkatkan Hasil Belajar Akuntansi Siswa Kelas XI IPS 1 SMA Islam 1 Gamping Tahun Ajaran 2012/2013*”. The research result shows that Cooperative Learning Model Type Jigsaw can increase Students’ Learning Outcomes of Grade XI IPS 1 at

SMA Islam 1 Gamping Academic Year of 2012/2013. It can be shown from the improvement of Students' Learning Outcomes range from 11,8 points in cycle 1, increased by 2,9 points becomes 14,7 on cycle 2. The improvement are also happen on the percentage of students' completeness of 52% before the implementation, increasing by 65% in cycle 1, than increasing again in cycle 2 for 87%. The similarity of this research and the research conducted by Eka Rima Prasetya is equally use the Cooperative Learning Model Type Jigsaw to improve Students' Learning Outcomes. While the difference is located on the research subject and the objective of this research is not only to improve Students' Learning Outcomes but also Learning Activity.

3. The research conducted by Dian Paramita Candra Astika (2013) entitled *"Implementasi Metode Belajar Peer Teaching untuk Meningkatkan Keaktifan Siswa dan Hasil Belajar Pada Kompetensi Dasar Menyusun Laporan Keuangan Perusahaan Jasa Siswa Kelas X AK 2 Kompetensi Keahlian Akuntansi SMK Negeri 1 Yogyakarta Tahun Ajaran 2012/2013"*. The research result shows: (1) the average improvement of Students' Learning Activity is about 20,73%, 67,79% in cycle 1 to 88,52% in cycle 2, (2) Students' Learning Outcomes in cognitive domain is also increasing from the first cycle to the second cycle. The students' score of pretest that can passed the minimum criteria of 70 are about 32,35% on the cycle 1 and students' completeness of post-test reached 91,18%. While the students score of second cycle pre-test are 47,22% and the students' completeness of post-test reached 100%, (3) Percentage of Students' Learning Outcomes affective domain is improve by

10,50%, with the score of 77,41% on cycle 1 to 87,91% on cycle 2, (4) Percentage of Students' Learning Outcomes psychomotor domain is improve by 24,51%,with the score of 60,78% on cycle 1 to 85,29% on cycle 2. The similarity of this research and the research conducted by Dian Paramita Candra Astika isequally aims to improve Students' Learning Outcomes and Learning Activity. While the difference is located in the model that was implemented.

4. The research by Benny Handoyo (2012) entitled "*Penerapan Metode Pembelajaran Kooperatif Model Jigsaw untuk Meningkatkan Keaktifan Belajar Matematika Siswa Kelas VIII SMP Negeri 1 Jiwan*". The research result shows that the score of Students' Learning Activity is increase from 60% on cycle 1, to 67% on cycle 2, and increasing again on cycle 3 with the score of 77%. The similarity of this research and the research conducted by Benny Handoyo is equally use the Cooperative Learning Model Type Jigsawto improve Students' Learning Activity. While the difference is located on the research subject and the objective of this research is not only to improve Students' Learning Activity but also Learning Outcomes.

From the four relevant researches above, it can be concluded that Students Learning Activity and Learning Outcomes can be improved by the implementation of Cooperative Learning Model, one of the typt is Jigsaw. The implementation of Cooperative Learning ModelType Jigsaw can give the positive impact on Students' Learning Activity and Learning Outcomes as well as on the difference learning material, so can be implemented in various kinds of learning material.



### **C. Research Framework**

Students' Learning Activity is very important to be increased because Students' Learning Activity is being decisive for the success of the learning process. The students of Grade X AK 2 SMK at Negeri 1 Depok have the low learning activity. It can be seen from the lack of students' response when the teacher asks a question to the student, only a few students who dare to give any answer or argue. Seeing this situation, efforts should be made to solve the problems through the implementation of appropriate learning model and the reciprocal process for students to develop their capabilities, as well as increasing Students' Learning Activity that is not optimal yet. one of the alternative learning model is Cooperative Learning Model Type Jigsaw. In this type of learning model, before the learning material is given, teachers provide an introduction to the topics that will be discussed for today's material. Teacher can write the topic on the board and ask what students know about the topic. Then, divided students in 8 groups work cooperatively, each group consisting of 4 students. Each student is assigned a number of 1 to 4. The teacher divides the learning materials into 4 sections, then the first part of the lesson material given to students who got number 1 in each group, while students with number 2 got the second part of the lesson material and so on until every student gets their turn. Then, students are asked to read or work on their part to form groups according to the number of tasks they get (expert group). In this activity, students can complement each other and interact with each other. They studying or working cooperatively, and then each student back to their own group and explained to the group about what he had learned to the member of

their origin groups. Activities include sharing knowledge, ideas, provide feedback to teach peers.

All of the activities can create a learning environment where students are actively carrying out their respective duties and work together in a group so that learning is more meaningful. The more active students in learning activities, the more easily identify the classroom, about the extent to which teaching materials that can be accepted by the students, so the learning difficulties can be addressed immediately.

#### **D. Research Hypothesis**

The implementation of Cooperative Learning Model Type Jigsaw is able to improve Students' Learning Activity and Learning Outcomes of Grade X AK 3at SMK Negeri 1 Karanganyar.

### **CHAPTER III**

#### **RESEARCH METHOD**

##### **A. Research Type**

The type of this research is Classroom Action Research (CAR) conducted to solve the problems that occur in the learning process in the classroom.

John Elliot (in Daryanto, 2011:3) stated that CAR is a social situation aims to improve the quality of learning activity. The whole process includes: research, diagnosis, planning, implementation, monitoring, and the effect that creates a relationship between self-evaluation with professional development. Another opinion, Kemmis and Mc Taggart (in Daryanti, 2011:3) said that the classroom action research is a form of collective self-reflection by the participants in social situations to improve reasoning and social practices.

While Suharsimi (in Daryanto, 2011: 3) stated that classroom action research is the combination of “research, action, and class”. Research is a detailed study of a subject, using a certain methodology in order to discover new information or reach a new understanding. Action is a process of doing something and the process is classified into some cycles. And class is a group of students who are taught together at school. So, action research is the research which is done in the class and studies the process of teaching and learning.

Classroom action research has three principal characteristics, including:

### 1. Reflective Inquiry

Classroom Action Research departing from the real problems of daily learning. Thus, research activities based on the practice driven. The implementation of classroom action research is performed by problems that arise and an attempt over the problem solving.

### 2. Collaborative

Efforts to improve the process and outcomes of learning can't be done alone by researchers outside of the classroom, but must collaborate with teachers. Classroom Action Research is a joint effort of various parties to achieve the desired improvements. All elements are involved in the classroom action research, so the research can run synergistically to achieve its goals.

### 3. Reflective

In contrast to the more formal research that often use the empirical experimental approach, Classroom Action Research is more emphasis on the process of reflection of process and research outcomes. The implementation of the results can be used as a reference by the various interested parties to perform similar actions.

There are four steps in conducting classroom action research (Suharsimi Arikunto, 2008: 17), including:

#### 1. Planning

Activities undertaken in this stage include problem identification, problem formulation, analysis of the causes and development interventions.

In this phase, the researcher explains the what, why, where, by whom, and how it was committed. The planning include identifying problems faced by teachers and students during the learning process, prepare the learning instruments, prepare the data recording devices, and prepare the implementation of Cooperative Learning Model Type Jigsaw.

## 2. Action

Interventions carried out by researcher in an effort to fix all the problems. Practical steps are implemented and clearly defined. Implementation of the contents of the draft, which is about classroom action research. Researcher analyze and reflect on the problems and implement the findings of the initial observation of what was planned in the planning activities.

## 3. Observation

Observation is a data collection activities to see how far the effects of actions intended target. The effects of an intervention (action) is continuously monitored reflectively. Activities undertaken at this stage of this observation are: searching data sources, collecting data, and analyzing the data. Researcher as an observer and another observer observing the teaching and learning process conducted by teachers and students continuously.

## 4. Reflection

Reflection is a critical activity to review the changes that occur in students, the classroom atmosphere and teacher. At this stage, the researcher

answer the question of why do the research, how to do the research and to what extent the intervention has resulted in significant changes. In the reflection stage, researchers conducted an analysis and reflection on the problem early before action and the constraints faced when implementing a classroom action research.

The research model used in this research Kemmis and Mc Taggart cycle model consisting of four components, including planning, action, observation, and reflection.

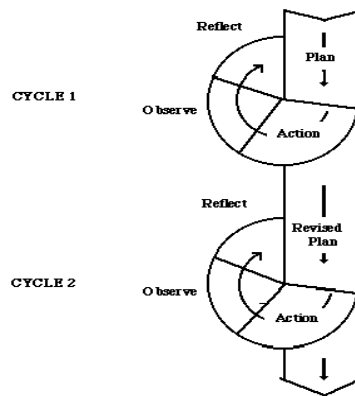


Figure 2.Spiral Model Cycles, Kemmis and Mc Taggart.  
(Suharsimi Arikunto, 2010: 132)

## B. Research Place and Time

### 1. Research Place

This research done in grade SMK Negeri 1 Karanganyar which is located in Jl. Revolusi No 31, Karanganyar, Kebumen Jawa Tengah.

### 2. Research Time

This research done in March-April 2014. With the planning phase in mid-March 2014, while the phase of action, observation and reflection done in April 2014.

### **C. Research Subject and Object**

#### **1. Research Subject**

The subject of this research is 36 students of Grade X AK 3 at SMK Negeri 1 Karanganyar Academic Year of 2013-2014.

#### **2. Research Object**

The object of this research is the implementation of Cooperative learning Model Type Jigsaw to improve Students' Learning Activity and Learning Outcomes in the basic competence of arranging financial statements of trading company.

### **D. Operational Definition**

The operational definition of this research is:

#### **1. Accounting Learning Activity**

Accounting Learning Activity are activities performed by students in learning accounting that can bring better change on students because of the interaction between the individual, and the individual with the environment.

#### **2. Students' Learning Outcomes**

Students' Learning Outcomes are the abilities of the students after he received a learning experience. Learning Outcomes is used by teachers to be as a standard or criterion in achieving educational goals. This can be achieved if students already understand learning accompanied by better changes in behavior. This research will be use 3 times test, the first test performed shortly before the application of cooperative learning in order to determine the level of students' understanding on previous material then the

second and third tests performed at the end of the cycle which aims to determine the improvement of students' accounting learning outcomes and students' understanding of learning materials.

### 3. Cooperative Learning Model Type Jigsaw

Cooperative learning is a variation of learning method where students work in small groups to help each other in learning the material. In a cooperative classroom, students are expected to help each other and discuss about the knowledge that they know. Newly acquired knowledge and complement their shortcomings.

One of the type of Cooperative Learning Model is Jigsaw, where the students are divided into heterogeneous small groups. Cooperative Learning Model type Jigsaw consists of 2 groups: a group of experts and original groups. In the learning process using Type Jigsaw, each student in the group get each task to be solved by setting up expert groups according to the number of questions pertaining to the student. After getting an answer from the discussion in the expert group, they returned to the original group and discuss the results obtained from the expert group discussions.

## **E. Research Procedures**

This research was conducted in the form of cycle. Each cycle consists of four components, namely planning, action, observation, and reflection in a related spiral.



## 1. Cycle I

### a) Planning

In this stage, plan of action to be performed consist of preliminary observation, determine the learning objectives, make the lesson plan, and designing the reseach instrument. The setailer stages are described below:

- 1) Prepare the lesson plan of the material arranging financial statements of trading companies that is taught in accordance with the learning model used. Lesson plan compiled by researcher with the consideration of the accounting teacher. Lesson plan is useful as the guide during teaching and learning process.
- 2) Prepare the observation sheet or field notes about students' participation in the classroom.
- 3) Make a deal with the teacher of the accounting subject of grade X Ak3 SMK Negeri 1 Karanganyar on the material that will be used in this research. The material of the first cycle is arranging financial statements of trading companies.
- 4) Prepare the pre-test exercise, a test that will be given at the beginning of the learning before the implementation of cooperative learning model type Jigsaw to determine the extent of students' understanding of the material before. And also made the post-test for students, the test will be given at the end of the cycle to determine the improvement of students' understanding and learning

outcomes after the implementation of Cooperative Learning Model Type Jigsaw. The test questions is made by researcher with the consideration of the accounting teacher.

b) Action

This action is done by using a planning guide that has been made, that is flexible and open to changes. The implementation of this learning model must be suitable with all plans in first step. Slavin in the book of “Cooperative Learning, analysis of IPS Learning” translated by Etin Solihatin and Raharjo (2007: 4) stated that Cooperative Learning is a learning model where the students learn and work in small groups collaboratively whose the members consist of 4 to 6 people, with the heterogeneous group structure.

The step is beginning with opening the lesson by greetings and check students' attendance. Then, teacher divides the learning material that will be given into 4 parts. Before the learning materials provided, students are asked to do the pre-test. After pre-test, the teacher provide an introduction to the topics that will be discussed in today's material. Then, divided the students into 9 groups, each group consist of 4 students heterogeneously. Each student is assigned by the number of 1 up to 4. The division of student's groups is based on the score obtained by the researcher from teacher's assessment documentation before the implementation of Cooperative Learning Model Type Jigsaw, so in one group, there is no buildup of good students. The first part is given to the

first students, while the second student receives a second part, and so on. Each student in the group get each task to be solved by setting up expert groups according to the number of questions pertaining to the student. After getting an answer from the discussion in the expert group, they returned to the original group and discuss the results obtained from the expert group discussions. After the discussion is completed, students are asked to do the post-test individually, to determine the extent of their understanding about what did they get from the discussion.

c) Observation

Observations carried out during the learning process in the class by using observation sheets that have been made. Observations is used to see how the Accounting Learning Activity and Student Learning Outcomes in the affective and psychomotor domains during the implementation of Cooperative Learning Type Jigsaw.

d) Reflection

The data obtained from the observation sheet are analyzed and then do the reflection. Teacher and researcher reflecting back to the actions that have been done before, by assessing the processes that occur, problems that arise, and all matters relating to the action taken. After that, find solutions to solve the problems that may arise in order to plan improvements in the second cycle.

## 2. Cycle II

Cycle II is prepared after do the first cycle. The second cycle fix the shortage of cycle I.

### a) Planning

The planning of cycle II should pay the attention to the cycle I reflection result. Planning in cycle II including:

- 1) Prepare the lesson plan
- 2) Prepare the observation sheet
- 3) Make a deal with the teacher of the accounting subject of grade X AK 3 SMK Negeri 1 Karanganyar on the material that will be used in this research. The material of the second cycle is arranging financial statements of trading companies.
- 4) Prepare the post-test for students, the test will be given at the end of the cycle to determine the improvement of students' understanding and learning outcomes after the implementation of Cooperative Learning Model Type Jigsaw. The test questions is made by researcher with the consideration of the accounting teacher.

### b) Action

The implementation of second cycle is basically the same as in the first cycle. The teachers teach students using lesson plans that have been made. Students work on assignments together in an expert group based on their number and then back to the original group to explain what they have learned in the expert group. In the second cycle, each group

member is different from the first cycle. Because the second cycle's members of the group is divided from the results of cycle I tests.

c) Observation

Observations made by the researcher is assisted by other observers according to observation guideline. The observation sheets used is the same as in cycle I.

d) Reflection

Reflections on the second cycle is used to compare the results of the first cycle to the second cycle. If no improvement, the cycle can be repeated.

## **F. Data Collection Technique**

The data collection technique that can be done are:

1. Observation

The observation technique aims to collect the data related to students' learning activity and learning outcomes that occurs during implementation of cooperative learning model type Jigsaw. In observing, the researcher observes Students' Learning Activity and Learning Outcomes assisted by another 3 observers, while the teacher is teaching as usual. This observation is a participant observation where the researcher participated in the observed activities. Observations were made with observation sheet of Students' Accounting Learning Activity and Learning Outcomes in the affective and psychomotor domains. Participant observation of this type is a systematic

observation where the researcher use guidelines as an instrument of observation. (Suharsimi Arikunto, 2010: 200).

## 2. Documentation

Documentation is done by searching the data like notes or other written documents. In this research, documents that will be used is the field notes to take a note about the events during the learning process and noted the various behaviors of students in relation to the activities that reflect the Students' Learning Activity and Learning Outcomes.

## 3. Test

The test is used to obtain data about the Students' Learning Outcomes improvement, especially on mastery the learning material that is taught using the Cooperative Learning Model Type Jigsaw. In addition, test scores are also used to determine the members of the group, so the formation of the group can be heterogen.

# **G. Research Instruments**

Research instruments used in this research are:

## 1. Observation Sheets

This research used the observation sheets to monitors the events occurred during the teaching-learning process.

Table 1. Assessment Guidelines of Students' Learning Activity Aspects

No	Students' Learning Activity Aspects	Source of Data
1.	Paying attention to the teacher's explanation	Students
2.	Taking notes of the learning material	Students
3.	Having empathy to their team members who find difficulties in understanding the material.	Students
4.	Asking a question about material that has not been understood.	Students
5.	Answer a question either from the teacher or another friends in the discussion	Students
6.	Give his opinion in the discussion	Students
7.	Respond when friends argue	Students
8.	Presenting the results of the expert group discussions in the original group	Students
9.	Participate in groups task	Students
10.	Do the activities according the rules	Students

In the rating scale observation, observed aspects are translated into the form of scales or specific criterion (Wina Sanjaya, 2009: 95). Observations sheets in this study using a numerical rating scale on alternative forms of assessment determined by the numbers according to the category.

Table 2. Alternative Assessment in the Observation Sheet

Active	2
Fairly Active	1
Inactive	0

## 2. Field Notes

This instrument describes the implementation of cooperative learning model type Jigsaw, which contains various descriptive aspects of learning in the classroom. Including: teaching and learning activities, classrooms, and classroom management.

### 3. Test

This instrument is used to measure the achievement of Students' Learning Outcomes after participating in the teaching-learning process.

#### a) Assessment of Cognitive Domain

Given at the end of the cycle to show Students' Learning Outcomes in each cycle. This instrument is used to determine whether there is an increase in Students' Accounting Learning Outcomes after the implementation of cooperative learning model type Jigsaw. In addition, the tests is used to determine the group members to make a heterogeneous group and have no buildup of good students in one group. The tests is about deepening the material being discussed.

#### b) Assessment of Affective Domain

Assessment of affective domainis done by observation to the students in each cycle. Observations were carried out in accordance with some aspects of assessment listed in the Lesson Plan. Observations were made is as follows:



Tabel 3. Assessment Guidelines of Students' Learning Outcomes in Affective Domain

Assessment Aspects	Score	Assessment Criteria
1. Dressed up in accordance with the provisions of the school	81-100 (A) 61-80 (B) 41-60 (C) 21-40 (D) 0-20(E)	Very Good Good Fairly Good Poor Very Poor
2. Arrived at school on time	81-100 (A) 61-80 (B) 41-60 (C) 21-40 (D) 0-20(E)	Very Good Good Fairly Good Poor Very Poor
3. Give the suggestions in discussion politely	81-100 (A) 61-80 (B) 41-60 (C) 21-40 (D) 0-20(E)	Very Good Good Fairly Good Poor Very Poor
4. Bringing learning tools (such as book and ballpoint)	81-100 (A) 61-80 (B) 41-60 (C) 21-40 (D) 0-20(E)	Very Good Good Fairly Good Poor Very Poor
5. Submit the assignments on time	81-100 (A) 61-80 (B) 41-60 (C) 21-40 (D) 0-20(E)	Very Good Good Fairly Good Poor Very Poor

c) Assessment of Psychomotor Domain

Assessment of psychomotor domain is done by observation in doing the exercise given to students in each cycle. The observations were carried out as follows:

Table 4. Assessment Guidelines of Students' Learning Outcomes in Psychomotor Domain

Assessment Aspects	Assessment Criteria	Score	Notes
1. Give respond when given a question	• Directly answer with correct answer	81-100	Absolutely Right
	• Directly answer with incorrect answer	61-80	Right
	• Think first and answered correctly	41-60	Enough
	• Think first and answered incorrectly	21-40	Inappropriate
	• Do not answer the question	0-20	Absolutely Inappropriate
2. Neatness in writing and make systematic preparation of financial report	• Make a financial report very systematically	81-100	Absolutely Right
	• Make a financial report systematically	61-80	Right
	• Make a financial report systematically enough	41-60	Enough
	• Make a financial report less systematically	21-40	Inappropriate
	• Make a not systematically financial report	0-20	Absolutely Inappropriate
3. Truth in charging the accounts into each report	• Correct and precise in placing the accounts in the financial statements	81-100	Absolutely Right
	• Correct in placing the accounts in the financial statements	61-80	Right
	• Correct and precise enough in placing the accounts in the financial statements	41-60	Enough
	• Wrong and less precise in placing the accounts in the financial statements	21-40	Inappropriate
	• Wrong and did not precise in placing the accounts in the financial statements	0-20	Absolutely Inappropriate

## H. Data Analysis Technique

### 1. Qualitative Data Analysis

This study used a qualitative data analysis technique developed by Miles Huberman, as is often used for the analysis of qualitative data during and after the data collection (Sugiyono, 2009: 246). Data analysis techniques used in the study include:

#### a) Data Reduction

States by Sugiyono (2009: 247), “*Mereduksi data berarti merangkum, memilih hal-hal yang pokok, memfokuskan pada hal-hal yang penting, dicari pola dan temanya*”. From reduction data, researcher will obtain explicit data and these data will be a meaningful information. The data obtained from this research initially is a raw data that comes from field notes, observation result and the other documents.

#### b) Presenting Data

Presenting data in this research conducted after the raw data had reduced. The data can be presented by table, graphics and other (Sugiyono, 2009: 349). After presenting data in table or graphics ,the data will be more easy to understand. In this research, observation research data which reduced will present in table and graphics.

#### c) Conclusion Formulation

Conclusion will conducted after intrepertation of the data that presented in a question. By examining the core of all the data presented, we will get

the conclusion of this research. Conclusion has been conducted to answer problems formulation that posed at the beginning of this research.

## 2. Quantitative Data Analysis

In this research, the data that has been obtained from observation with rating scale is categorized as quantitative data, that shows the assessment of activities that reflecting Students Learning Activity and Learning Outcomes with the criteria that had been specified. The data obtained will be analyzed to know the percentage of students' learning activity and learning outcomes score ( Sugiyono, 2009: 144) the procedure are:

- a) Determine the procedures in giving score for each indexes of accounting learning activity and learning outcomes.
- b) Calculate the score for each indicator of learning activity and learning outcomes.
- c) Calculate the learning activity and learning outcomes score by the formulas:

$$\% \text{ Learning Activity} = \frac{\text{Total Score of Learning Activity}}{\text{Maximum score}} \times 100\%$$

$$\% \text{ Learning Outcomes} = \frac{\text{Total Score of Learning Outcomes}}{\text{Maximum score}} \times 100\%$$

- d) The data of Students' Learning Outcomes is analyzed by determining the averages cores of the test, improvement (gain) of the pre-test and post-test in cycle I and II as well as the number of students who can passed the minimum criteria in cycle I and II. Then, compares the results obtained in cycle I and II.

## **I. Successful Action Criteria**

The successful action criteria in this research can be achieved if after the implementation of Cooperative Learning Model Type Jigsaw, there is an increase of students' learning activity and learning outcomes. Mulyasa (2006: 256) states that seen from the process, teaching and learning activity is successful and have good quality when the percentage result is more than 75% students are actively participate, and students can show the improvement of Accounting Learning Outcomes from the post-test results that can achieved the Minimum Criteria, either the realm of cognitive, affective, and psychomotor aspects.

## **CHAPTER IV**

### **RESEARCH FINDINGS AND DISCUSSION**

#### **A. Research Findings**

##### **1. The Description of Research Findings**

###### **a. Condition of Pre-Action**

Before carrying out the actions, the researcher conducted an initial observation to determine the pre-condition and the problems occurring in the learning process. Based on the observation, it was found that the level of the students' activities was still very low. Here, the students paid less attention to the teacher's explanation. In addition, the learning activity was dominated by the teacher so that the students were passive in the learning process. It could be seen also that there were only a few students who answered questions given the teacher.

As it is said before, based on the results of the initial observation, it was found that the level of the students' activity was still very low. It could be seen from the percentage of the students' activity, i.e. only 16 of the 36 students or 44.44% of the students who were active in joining Accounting lesson.

In addition, based on data, the students' scores on pre-test were still low. There were still many students who had not scored passing the *KKM* which is 80. The following section, it is presented a table of frequency distribution of the students' scores on the initial conditions:

Table 5. The Frequency Distribution of the Students' Initial Scores

No.	Score Interval	Students' Frequency	Percentage (%)
1	92-100	2	5,6%
2	86-91	8	22,2%
3	80-85	18	50,0%
4	74-79	5	13,9%
5	68-73	2	5,6%
6	62-67	1	2,8%
<b>Total</b>		36	100 %

Based on the table above, it can be seen that there were still many students who scored below the Accounting *KKM* which is 80. There were 26 students whose scores met the *KKM*, while the other 10 students did not score passing the *KKM*. This condition suggests that students' learning outcomes were also still low.

Above all, it was needed to improve the quality of learning process that can increase the level of the students' activities. By being active in learning, students might have the ability to develop their creativity, to have a better understanding of lessons and skill to solve problems, thus the students' understanding will also increase. Therefore, the learning process which initially put forward only one-way interaction (Teacher-Centered Learning) needs to be converted into the learning that has two-way interaction, i.e. there is reciprocity between the teachers and students. Learning through two-way interaction will foster a learning environment that is fun and exciting, so that the students are able to develop their ideas and dare to make a presentation in front of the class.

One of the methods that can increase the students' activities during the lessons is cooperative learning model of *Jigsaw*. This model is designed to train students to be more responsive to receive messages from others and convey certain messages to others. Students can exchange information with others during the learning process. In *Jigsaw* learning, each member of the group can work together with the positive interdependence and responsibility both to him/herself and to the group, so the students' motivation can be increased. Cooperative learning model of *jigsaw* is one model that has the advantage of learning more than lecturing method has in increasing students' activeness in learning Accounting subject, namely the existence of a system of mutual help and cooperation. *Jigsaw* is learning method by means of the formation of groups consisting of several members in which each member has expertise in the same topic and join in a group of experts, and then he/she returns back to his/her own group to work on a topic that has been studied.

Using cooperative learning method of *jigsaw*, students will be more active during the learning process in the classroom, because in the process, the students are not only demanded to listen to the teacher's explanations but they should gather a material from a variety of sources, discuss the material, then teach the material that has been mastered, so the students will not feel bored. Implementation of this *jigsaw* model will have a distinct advantage, among others: *jigsaw* is very useful to build



mutual dependence or mutual need and responsibility to teach a group of friends; *jigsaw* can develop leadership skills, and promote positive behavior; and it can practice social skills. It is expected that when the student's activeness can be improved by using *jigsaw* model, the learning outcomes of the students will also increase.

## **b. Description and Report on Cycle I**

### **1) Planning on Cycle I**

At the planning stage, the researcher prepared the things needed in the implementation of the action. In this classroom action research, the researcher enrolled as an observer, while the one who implemented the action was the Accounting subject teacher of Class X Ak 3 SMK N 1 Karanganyar. In the planning stage of this research, the researcher involved the subject teacher, especially in developing lesson plans that teacher would really understand what things would be done on the implementation of the action.

The researcher compiled lesson plans in accordance with the cooperative learning model of *jigsaw*, then the researcher provided a detailed explanation to the subject teacher who would carry out the action. This was done to minimize the occurrence of errors that might be made by the teacher at the execution of the action. In addition to preparing lesson plans, the researcher developed appropriate student worksheets based on the teaching materials, designed instruments of evaluation to see the students' learning outcomes, and made

observation sheets to observe the activities of the students and the teacher in the learning process when the cooperative models of *jigsaw* was applied in the classroom.

In addition, the researcher also divided the students into nine groups based on the scores of the initial evaluation, set up learning equipment and prepared materials to support learning process done through the *jigsaw* cooperative learning model. The material in the first cycle was about to prepare financial statements for a merchandising business.

## **2) Action on Cycle I**

The implementation of the action was the application of the planning guidelines based on the lesson plans. During the implementation of the action, the teacher gave apperception until the end of the activities. Meanwhile, the researchers conducted observations on the students during the activity. The action stage on Cycle I consisted of some meetings dealing with the subject matter of preparing financial statements for a merchandising business.

Implementation of the action in the first cycle can be described as follows:

Time	:	7 <sup>th</sup> April 2014
Place	:	X grade class of Ak 3 SMK N 1 Karanganyar
Student number	:	36 students
Time allocation	:	1 meeting

### Teaching guidelines:

#### a) Initial Stage Activities

In the initial activity, the teacher opened the lesson by greeting and checking the students' attendance. Students answered the teacher's greeting and paid attention to the teacher. After the teacher finished checking the presence of the students, then the teacher gave the students the pre-test sheets. Students worked individually to solve the problems included in the pre-test. When students had completed working on the problems, then the teacher gave motivation and apperception. The students paid attention to the teacher's explanations and some students responded to some questions given by the teacher.

#### b) Core Activities

At the core activities, the researcher divided the lesson materials into 4 sections. Then, the subject teacher gave an introduction to the material to be discussed in that day's lesson. After that, the teacher divided the students heterogeneously into 9 groups in which each group consisted of 4 students. Next, each student of each group was given a number 1 to 4.

The division of the groups was heterogeneously based on the students' scores on the pre-test and the teacher's assessment based on the documentation prior to the implementation of *jigsaw* learning model, so that no group was formed as a buildup of some

good students. The first part of the lesson material was given to the students who got number 1 in each group, while students with number 2 got the second lesson materials and so on until every student got their own parts. Then, the students were asked to read or work on their part to form groups according to the number of tasks that they got (expert group). In this activity, the students could complement and interact with each other. They worked together to study their parts, then each of the students returned back to their own group and explained to the group about what he had learned to the members of their previous groups.

#### c) Closing Activities

At the closing activities, the teacher distributed worksheets to the students to be done individually. Students worked on the worksheets within the time allocated by the teacher. After the time was up and the subject material has been concluded, then the teacher closed the meeting with greeting. Students answered the greeting and the learning process of that meeting was done.

### **3) Observation**

Observations on this research were conducted by the researcher. These activities were carried out by observing and taking notes of the things done by the teacher and the students in the implementation of the actions. Things observed by the researcher included the students' activities, the students' affective aspects, and the students'

psychomotor aspects. The observations were done making use of observation sheets. Based on observations in Cycle I, the students were more active than they used to be in the initial conditions. Students paid more attention to the teacher's explanation. In addition, students also took notes on the materials given by the teacher. When the teacher asked, many students tended to respond to the questions. This indicated that the students were not reluctant in answering the questions. Further, this also suggested that the level of the students' activities has increased.

#### **4) Reflection and Evaluation**

The reflection stage was aimed to recall the things that have been done during the execution of the action. The researcher told the teacher the things that were deemed to be less and the success that has been achieved in Cycle I. The successful implementation of the action on the first cycle of which was the students' activities that looked better than the students' activities at the time before the action. It can be seen from the activities of the students at the first meeting in regard aspects of the teacher's explanation. The students took notes on the subject material, helped other students who faced difficulties in mastering the subject matter, asked and responded to the questions arising, thought and responded to the opinions proposed by other students, presented the results of the discussion, and carried out tasks well based on the rules.

The following is a table of students' activities in Cycle I

Table 6. Students' Activities in Cycle I

No	Indicators of the Activity	Percentage (%)
1	Paying attention to the teacher's explanation	85
2	Taking notes on Accounting materials	61
3	Helping other students who faced difficulties in mastering the subject matter	76,4
4	Proposing questions during the discussions in the teaching and learning process	65
5	Responding to the questions given by the teacher or other students during the discussions	72,2
6	Giving opinion or proposing ideas during the discussions	69
7	Responding to other students' opinions	65
8	Presenting the result of the discussions	68
9	Participating in doing group tasks	64
10	Following the rules in carrying out the activities	82
Average score of the students' activeness		70,83

Based on this table, it can be seen that the highest level of the students' activities found in the aspect of helping other students who faced difficulties in mastering the subject matter with the percentage of 76.4%, while the lowest level was in taking notes on Accounting materials the percentage of 61%. Average score of the students' activeness was 70.83%. Complete data of the students' learning activities can be found in the appendix.

The improvement of the students' activities in the learning process was a positive impact on the realization of an increase in the students' cognitive learning outcomes. The students' test results on

material of preparing financial statements of trading companies showed an improvement compared to the initial score. It can be seen from the scores obtained by the students after the teacher gave the evaluation test. The average, highest and lowest scores of the students increased compared to the initial condition at that time. The following section is the table of the frequency distribution of test scores in Cycle I:

Table 7. Frequency Distribution of Test Scores in Cycle I:

No	Score Interval	Student Number	Percentage (%)
1	96-100	2	5,6%
2	92-95	5	13,9%
3	88-91	10	27,8%
4	84-87	15	41,7%
5	80-83	1	2,8%
6	75-79	3	8,3%
Total		36	100

Based on the table also, it can be noted that the scores of the students in the first cycle was better than their scores before the implementation of the action. Based on those data, it can be seen that the number of students who scored passing the *KKM* was as many as 33 students, while 3 students still did not meet the *KKM*. The complete data of the students' learning outcomes can be seen in the appendix.

In addition, based on the observation, the students' learning outcomes in the affective domain also showed the good category. The

following section is a table of the students' learning outcomes in the affective domain of Cycle I:

Table 8. The Average Score of the Students' Learning Outcomes on the Affective Domain in the First Cycle

No	Aspects	Average Score
1	Dressing up tidily in accordance with the provisions of school	75,6
2	Coming to the class on time	73,9
3	Giving opinions in a proper way during discussions	74,4
4	Being ready with learning tools and equipment	74,7
5	Submitting the tasks on time	72,5

Based on this table, it can be seen that the average score of the students' learning outcomes in the affective domain was more than 70. This figure shows that the students dressed up tidily in accordance with the provisions of school, came to the class on time, gave opinions in a proper way during discussions, were ready with learning tools and equipment, and submitted the tasks on time. All the aspects were in the good category.

Based on observations, students' learning outcomes in the psychomotor domain also showed the sufficient category. The following section is a table of the students' learning outcomes on the psychomotor domain in Cycle I:



Table 9. The Average Score of the Students' Learning Outcomes on Psychomotor Domain in the First Cycle

No	Aspects	Average Score
1	Responding to given questions	67,78
2	Writing the preparation of the report neatly	67,50
3	Charging the accounts into each report correctly	64,00

Based on the table above, it can be seen that the students' learning outcomes in the psychomotor domain, which includes responding to given questions, writing the preparation of the report neatly, and charging the accounts into each report correctly, was reported in the fairly good category in each aspect.

Based on the observation conducted to the implementation of the action, the successful implementation of the first cycle of action can be formulated as follows:

- a) The students' activities looked better than the ones before the implementation of the action.
- b) The number of students who passed the *KKM* has increased compared to the prior action.

In addition, based on the observation, the weakness of the implementation of the action in Cycle I can be formulated as follows:

- a) It was only a few students who took notes on the Accounting material
- b) It was only a few students who participated in group tasks

- c) It was only a few students who proposed questions during the learning as well as a discussion of the materials
- d) It was only a few students who responded to other students' opinions
- e) It was only a few students who presented the results of the expert group discussions in the original group
- f) It was only a few students who expressed opinions during the discussions
- g) It was lack of study timing due to the management of time in each stage of the learning was less well executed.

### **c. Description and Report on Cycle II**

Cycle II was implemented to improve the results of research on Cycle I. The research findings in Cycle II can be described as follows.

#### **1) Planning on Cycle II**

Just the same as in the first cycle, in the planning stage of second cycle, the researcher also made preparation and planning prior to implementation of the action. This stage was done to revise the mistakes made in the first cycle and in order to achieve targets that were considered less than the maximum target in Cycle I. Based on reflection stage in Cycle I, the revisions were made to the planning draft in Cycle II. Revisions which were carried out on the second cycle were to motivate students to be more enthusiastic in group discussions. The subject teacher also paid attention to the distribution

of the execution time of learning so as not to lack of time as the implementation of the learning in Cycle I.

## **2) Action on Cycle II**

The implementation of the action in Cycle II consisted of two meetings and was still on the same material as in Cycle I. The implementation was done based on the lesson plan that was fixed in the planning stage of the second cycle. The process of the implementation of the action in Cycle II is as follows:

Time : 8<sup>th</sup> April 2014

Place : X grade class of Ak 3 SMK N 1 Karanganyar

Student number : 36 students

Time allocation : 1 meetings

Teaching Sequences:

### **a) Initial Stage Activities**

In the initial activity, the teacher opened the lesson by greeting and checking the students' attendance. Students answered the teacher's greeting and paid attention to the teacher. After the teacher finished checking the presence of the students, then the teacher gave the students the pre-test sheets. Students worked individually to solve the problems included in the pre-test. When students had completed working on the problems, then the teacher gave motivation and apperception. The students paid attention to

the teacher's explanations and some students responded to some questions given by the teacher.

b) Core Activities

At the core activities, in lines with the steps in *jigsaw* learning model, the students worked on assignments together in each expert group and then went back to the original group to explain what they had learned in the expert group. In the second cycle, the group members were different from the ones in the first cycle. The groups were formed based on the evaluation scores in the first cycle. The learning materials discussed in Cycle II were about preparing financial statements for trading companies. Once the discussion activity was done, the teacher distributed test sheets to be done by the students. The test was to determine the students' learning outcomes in the cognitive domain.

c) Closing Activities

In closing activities, teachers guided students to conclude the materials being studied. This activity is carried out by means of questions and answers technique by the teacher and the students. After the materials studied were concluded, then the teacher closed the lesson with greeting. Students answered the greeting from the teacher and learning process on that day was over.

### **3) Observation on Cycle II**

Observations in Cycle II were also carried out to observe the students' activities. Observations made by the researcher assisted by another observer using observation guidelines. The observation sheet used was as the same as observation sheet in the first cycle, which was to observe the activities of the students, and to observe students' learning outcomes in the affective and psychomotor domains.

Based on observations in the second cycle, it has already shown an increase on the level of the students' learning activities. It can be seen from the students' activities when proposed questions, responded to the teacher's question, argued, and responded to other students' opinions.

### **4) Reflection on Cycle II**

After the overall actions in Cycle II which included planning, action and observation, then the reflection was done. The observation results on the students' activities indicate that the students were already active in joining the Accounting lessons using cooperative learning model of *Jigsaw*. The students' activities in Cycle II can be seen from the following table:

Table 10. Students' Activities in Cycle II

No	Indicators of the Activity	Percentage (%)
1	Paying attention to the teacher's explanation	89
2	Taking notes on Accounting materials	71
3	Helping other students who faced difficulties in mastering the subject matter	81,9
4	Proposing questions during the discussions in the teaching and learning process	76
5	Responding to the questions given by the teacher or other students during the discussions	84,7
6	Giving opinion or proposing ideas during the discussions	76
7	Responding to other students' opinions	74
8	Presenting the result of the discussions	81
9	Participating in doing group tasks	71
10	Following the rules in carrying out the activities	88
Average score of the students' activities		79,17

Based on this table, it is known that the students have been already active in joining the learning process. It can be seen from the percentage of the students' activities which is more than 70% with an average score of 79.17%.

The improvement of the students' activities in the learning process was a positive impact on the realization of an increase in the students' cognitive learning outcomes. The students' test results on material of preparing financial statements of trading companies showed an improvement compared to the initial score. It can be seen from the scores obtained by the students after the teacher gave the

evaluation test. The average, highest and lowest scores of the students increased compared to the initial condition at that time, and it was categorized in very good. The following section is the table of the frequency distribution of test scores in Cycle II:

Table 11. Frequency Distribution of Test Scores in Cycle II

No	Score Interval	Number of Students	Percentage (%)
1	96-100	0	0,0
2	92-95	21	58,3
3	88-91	9	25,0
4	84-87	5	13,9
5	80-83	0	0,0
6	75-79	1	2,8
Total		36	100

Based on the table above, it can be noted that the scores of the students in the second cycle was better than their scores in the first cycle. Based on those data, it can be seen that the number of students who scored passing the *KKM* was as many as 35 students, while 1 student still did not meet the *KKM*. In addition, based on the observation, the students' learning outcomes in the affective domain also showed the good category. The following section is a table of the students' learning outcomes in the affective domain of Cycle II:

Table 12. The Average Score of the Students' Learning Outcomes on the Affective Domain in the Second Cycle

No	Aspects	Average Score
1	Dressing up tidily in accordance with the provisions of school	76,39
2	Coming to the class on time	75,42
3	Giving opinions in a proper way during discussions	76,53
4	Being ready with learning tools and equipment	76,67
5	Submitting the tasks on time	75,56

Based on this table, it can be seen that the average score of the students' learning outcomes in the affective domain was better than the ones in Cycle I. This figure shows that the students dressed up tidily in accordance with the provisions of school, came to the class on time, gave opinions in a proper way during discussions, were ready with learning tools and equipment, and submitted the tasks on time. All the aspects were in the good category.

Based on observations, students' learning outcomes in the psychomotor domain also showed the sufficient category. The following section is a table of the students' learning outcomes on the psychomotor domain in Cycle II:

Table 13. The Average Score of the Students' Learning Outcomes on Psychomotor Domain in the Second Cycle

No	Aspects	Average Score
1	Responding to given questions	76,11
2	Writing the preparation of the report neatly	76,11
3	Charging the accounts into each report correctly	76,67



Based on the table above, it can be seen that the students' learning outcomes in the psychomotor domain, which includes responding to given questions, writing the preparation of the report neatly, and charging the accounts into each report correctly, was reported in the fairly good category in each aspect. Furthermore, the score also showed that there was an improvement in the implementation of the second cycle compared to the previous cycle.

This suggests that the indicators of success of this research have been achieved, so that action research was considered successful and only implemented up to Cycle II. Based on observation and reflection, the advantages of the implementation of the action in Cycle II using *Jigsaw* learning model can be formulated as follows:

- a) The level of the students' activities has increased. It can be seen from the observation sheet which shows that the average score of the students' activities reached 79.17%. This score shows that the percentage of students' activities has met the specified indicators.
- b) The students' learning outcomes in the cognitive domains also increased. The number of students whose scores passed the *KKM* was 97.22%. This score showed that the percentage of students' learning outcomes has met the specified indicators.

## 2. The Improvement of the Students' Accounting Learning Activities on Grade X of AK 3 at SMK N 1 Karanganyar through the Use of *Jigsaw* Learning Model

Based on the results of observations conducted at the pre-action, Cycle I and Cycle II, it is known that the level of the students' activities in each aspect has increased. This improvement makes the overall students' activities in terms of five aspects also increased. Further, this shows that the application of the *Jigsaw* cooperative learning model can improve the students' activities. The following section is a chart showing the improvement of the students' activities from the pre-condition to Cycle I and Cycle II:

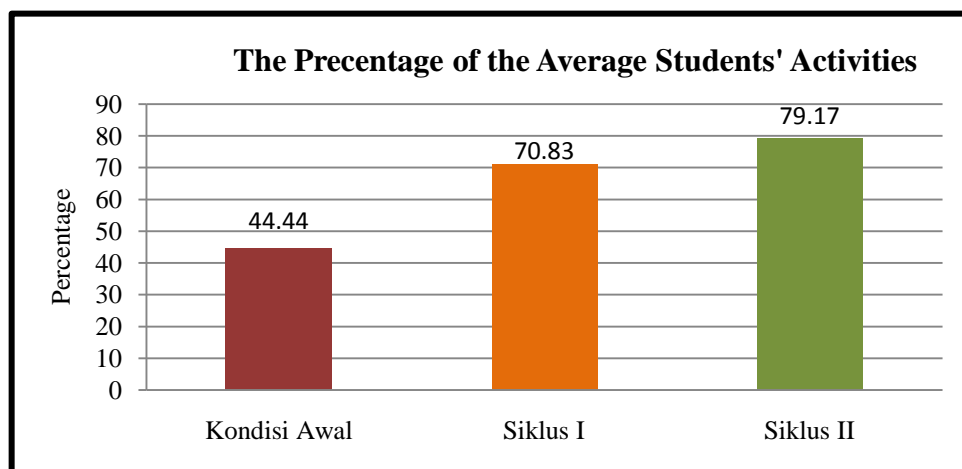


Figure3. The Improvement of the Students' Activities from the Pre-condition to Cycle I and Cycle II

Based on the figure, it can be seen that the implementation of the *Jigsaw* cooperative learning model can improve overall students' activities in terms of 10 aspects, namely paying attention to the teacher's explanation, taking notes on Accounting materials, helping other students who faced

difficulties in mastering the subject matter, proposing questions during the discussions in the teaching and learning process, responding to the questions given by the teacher or other students during the discussions, giving opinion or proposing ideas during the discussions, responding to other students' opinions, presenting the result of the discussions, participating in doing group tasks, following the rules in carrying out the activities. The average of the students' activities was 44.44% in the pre-action, 70.83% in Cycle 1, and increased to 79.17% in Cycle II.

The figure above show that *Jigsaw* learning model can improve the students' Accounting learning activities on grade X of AK 3 at SMK N 1 Karanganyar.

### **3. The Improvement of the Students' Accounting Learning Outcomes on Grade X of AK 3 at SMK N 1 Karanganyar through the Use of *Jigsaw* Learning Model**

Based on the evaluation tests performed at the pre-action, after Cycle I and Cycle II, it can be seen that the score of each student's learning outcomes has increased. This shows that the implementation of the *Jigsaw* cooperative learning model can improve the students' learning outcomes in the cognitive domain. Due to the implementation, the students' classroom average score and the students' learning completeness have also increased. The following section is a chart of the students' learning completeness on the pre-condition, Cycle I and Cycle II:

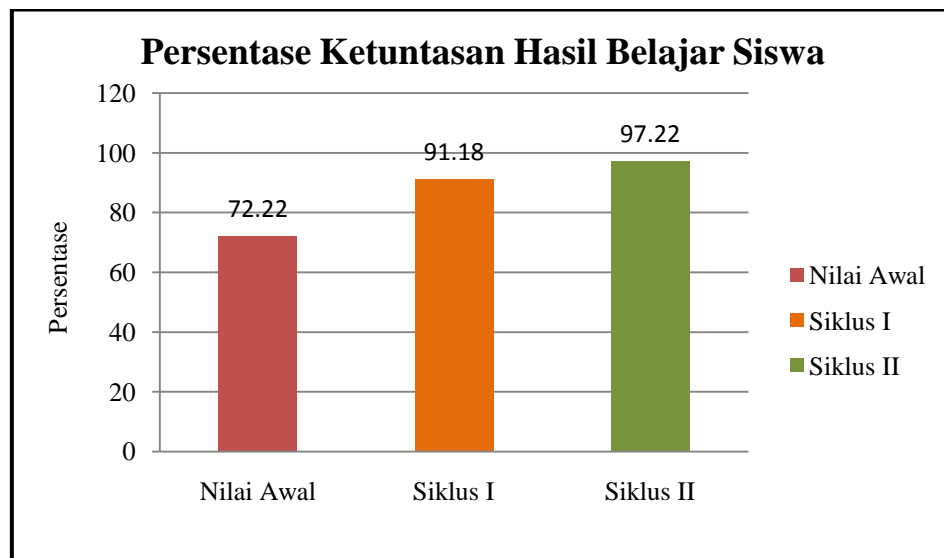


Figure4. The Improvement of the Students' Learning Outcomes on the Cognitive Domain in the Pre-condition, Cycle I and Cycle II

Additionally, the students' learning outcomes in the affective domain also increased from Cycle I to Cycle II. Here is a chart of the improvement of the students' learning outcomes on the affective domain in Cycle I and Cycle II:

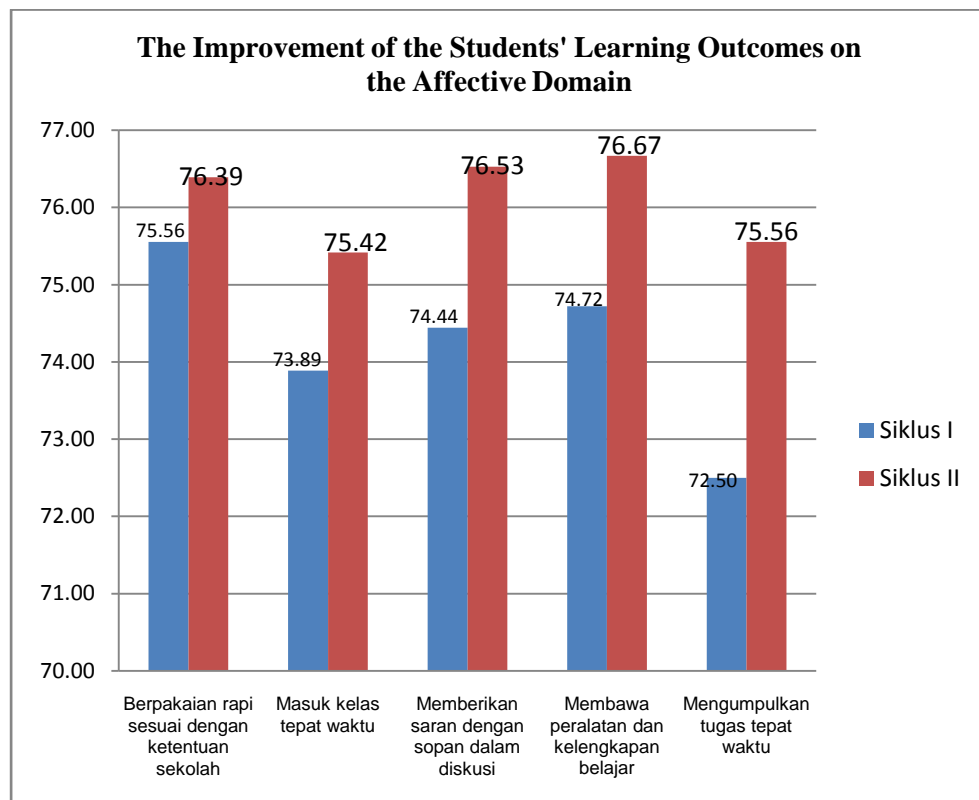


Figure 5. The Improvement of the Average Score of the Students' Learning Outcomes on the Affective Domain in Cycle I and Cycle II

Furthermore, the students' learning outcomes in the psychomotor domain also increased from Cycle I to Cycle II. Here is a chart of the improvement of the students' learning outcomes on the psychomotor domain in Cycle I and Cycle II:

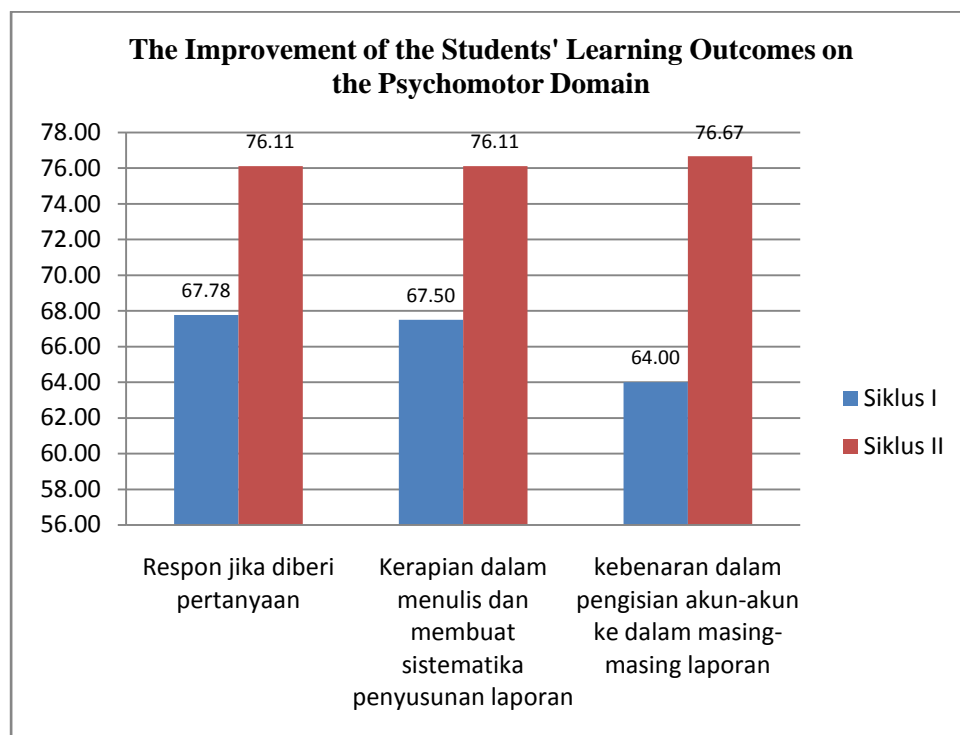


Figure 6. The Improvement of the Average Score of the Students' Learning Outcomes on the Affective Domain in Cycle I and Cycle II

## B. Discussion

### 1. The Improvement of the Students' Accounting Learning Activities on Grade X of AK 3 at SMK N 1 Karanganyar through the Use of *Jigsaw* Learning Model

The implementation of *Jigsaw* cooperative learning model can increase the students' Accounting learning activities of grade X AK 3 at SMK N 1 Karanganyar. It can be seen from the improvement on the percentage of the average score of the students' activities in Cycle I and Cycle II. The percentage of the students' activities in the pre-condition was only 44.44%. Then, it increased to 70.83% in Cycle I and to 79.17% in Cycle II. This finding is in line with the research findings conducted by Farah Amalia (2009) which states that the implementation

of *jigsaw* cooperative learning model can increase the students' activities and the students' achievement in Accounting subject.

The improvement of the students' activities in the aspect of paying attention to the teacher's explanation can be seen from the increase of its average percentage which was from 85% in the first cycle to 89% in the second cycle. This shows that there has been an increase of 4% in this kind of students' activity. *Jigsaw* cooperative learning model could boost the students' attention to the teacher's explanation because through this learning model, the students were required to pay attention to the teacher's explanation. The teacher just gave a little bit explanation about the material being taught, so that if the students did not pay attention to the teacher's explanation, then these students would have difficulties working on the problems that were distributed by the teacher. Therefore, each student had to try to pay attention to the teacher's explanation in order to work well on the problems that should be discussed by the students. This finding is relevant to the theory proposed by Gaghe and Briggs (in Yamin, 2007: 84) which states that one of the factors that can lead to the students' involvement in the learning process is to provide stimuli (issues, topics and concepts to be learned). Stimuli provided by the teacher in the form of explanations on the material concept can cause that the students will actively pay attention to the teacher's explanation. Based on this, it can be said that the *Jigsaw* cooperative learning model can improve the students' attention to the teacher's explanation.

The improvement of the students' activities in the aspect of taking notes on the Accounting materials can be seen from the increase of its average percentage which was from 61% in the first cycle to 71% in the second cycle. This shows that there has been an increase of 10% in this kind of students' activity. *Jigsaw* cooperative learning model can improve the students' eagerness to take notes on the materials as in this learning model, the students carried out discussions with an expert team and then return back to their own group to explain the results of discussions with the expert group on the material. This is in accordance with one of the *Jigsaw* cooperative learning steps according to Lie (2010: 69) that students share the part that has been read or performed respectively. The existence of discussions with a expert team makes the students actively taking notes on the material being discussed in order to facilitate the students in explaining the results of the expert group discussions. Based on this, it can be said that the *Jigsaw* cooperative learning model can improve the students' activities in the aspect of taking notes on Accounting materials.

The improvement of the students' activities in the aspect of helping other students who faced difficulties in mastering the subject matter can be seen from the increase of its average percentage which was from 76.4% in the first cycle to 91.9% in the second cycle. This shows that there has been an increase of 5.5% in this kind of students' activity. *Jigsaw* cooperative learning model can increase students' activities in the aspect of helping other students who faced difficulties in mastering the subject matter because



with this model of learning, each student was responsible on the mastery of the material for the group members. This responsibility made the students trying to help a friend who had difficulty in mastering the subject matter. This is consistent with the notion of cooperative learning model according Sunal and Hans (in Isjoni, 2007: 12) who argue that cooperative learning is an approach or set of strategies which is specifically designed to give encouragement to the students to work together during the learning process and improve the eagerness to help others in social behavior. Based on this, it can be said that the *Jigsaw* cooperative learning model can increase the students' activities in the aspect of helping other students who faced difficulties in mastering the subject matter.

The improvement of the students' activities in the aspect of proposing questions during the discussions in the teaching and learning process can be seen from the increase of its average percentage which was from 65% in the first cycle to 76% in the second cycle. This shows that there has been an increase of 11% in this kind of students' activity. *Jigsaw* cooperative learning model can increase the students' activities in proposing questions during the discussion about the material because here the teacher could only partially explain the material. Therefore, students were encouraged to ask many questions as they want to dig up information about the materials being studied and discussed. According to Lie (2010: 69) in *Jigsaw* type, various activities are merged namely reading, writing, listening and speaking. With the speaking activities, the students can actively ask questions about

material that is not yet understood. Based on this, it can be said that the *Jigsaw* cooperative learning model can increase the students' activities in the aspect of proposing questions during the discussions in the teaching and learning process.

The improvement of the students' activities in the aspect of responding to the questions given by the teacher or other students during the discussions can be seen from the increase of its average percentage which was from 72.2% in the first cycle to 84.7% in the second cycle. This shows that there has been an increase of 12.5% in this kind of students' activity. *Jigsaw* cooperative learning model can increase the students' activities in the aspect of responding to the questions given by the teacher or other students during the discussions because in this learning model, the students were responsible on the material mastery for the other group members. This makes the student should be able to answer the questions given by other classmates, so the students will always try to answer the questions. This is consistent with one of the characteristics of cooperative learning according Jhonson (in Isjoni, 2007: 17) that the cooperative learning means to work together. It is a process of being responsible toward the group members as they are responsible toward themselves. Based on this, it can be said that the *Jigsaw* cooperative learning model can increase the students' activities in the aspect of responding to the questions given by the teacher or other students during the discussions.

The improvement of the students' activities in the aspect of giving opinion or proposing ideas during the discussions can be seen from the increase of its average percentage which was from 69% in the first cycle to 76% in the second cycle. This shows that there has been an increase of 7% in this kind of students' activity. *Jigsaw* cooperative learning model can increase the students' activities in the aspect of giving opinion or proposing ideas during the discussions because the discussion activities forced the students to be able to present their views to solve the problems according to the material discussed in the group. This fits the theory proposed by Arends (Lie, 2010: 69) that the *Jigsaw* cooperative learning model can develop students' skills in speaking, listening to others' opinions, and cooperating with others. Based on this, it can be said that the *Jigsaw* cooperative learning model can increase students' activities in the aspect of giving opinion or proposing ideas during the discussions.

The improvement of the students' activities in the aspect of responding to other students' opinions can be seen from the increase of its average percentage which was from 68% in the first cycle to 76% in the second cycle. This shows that there has been an increase of 8% in this kind of students' activity. *Jigsaw* cooperative learning model can increase the students' activities in the aspect of responding to other students' opinion. In this case, each member of the groups has to argue, so that other students respond to the proposed students' ideas. Based on this, it can be said that the

*Jigsaw* cooperative learning model can increase the students' activities in the aspect of responding to other students' opinions.

The improvement of the students' activities in the aspect of presenting the result of the discussions can be seen from the increase of its average percentage which was from 68% in the first cycle to 81% in the second cycle. This shows that there has been an increase of 13% in this kind of students' activity. *Jigsaw* cooperative learning model can increase the students' activities in the aspect of presenting the result of the discussions because each student was responsible for the other group members, so that each student tried to present the results of their discussion with the expert group. Based on this, it can be said that the *Jigsaw* cooperative learning model can increase the students' activities in the aspect of presenting the result of the discussions.

The improvement of the students' activities in the aspect of participating in doing group tasks can be seen from the increase of its average percentage which was from 64% in the first cycle to 71% in the second cycle. This shows that there has been an increase of 7% in this kind of students' activity. *Jigsaw* cooperative learning model can increase the students' activities in the aspect of participating in doing group tasks for each student should conduct discussions with expert groups and present it to the original group. Therefore, each student must participate in a group task. This is consistent with the theory proposed by Arends (Lie, 2010: 69) that jigsaw cooperative learning encourages the students to work together with

fellow students in an atmosphere of mutual cooperation and have a lot of opportunities to process information and improve communication skills. Based on this, it can be said that the *Jigsaw* cooperative learning model can increase the students' activities in the aspect of participating in doing group tasks.

The improvement of the students' activities in the aspect of following the rules in carrying out the activities can be seen from the increase of its average percentage which was from 82% in the first cycle to 88% in the second cycle. This shows that there has been an increase of 6% in this kind of students' activity. *Jigsaw* cooperative learning model can increase the students' activities in the aspect of following the rules in carrying out the activities for the learning steps using the *Jigsaw* cooperative learning model have to be implemented in sequent phases. If the student does not comply with the rules in the learning process, then learning will not be performed well. This will make the students cannot understand the materials well, so their mastery of the material will be less. Therefore, each student must conduct activities in accordance with the rules of the *Jigsaw* cooperative learning model. Thus, it can be said that the *Jigsaw* cooperative learning model can increase the students' activities in the aspect of following the rules in carrying out the activities.

The description above indicates that the *Jigsaw* cooperative learning model can increase the students' activities in learning Accounting. It is characterized by an increase in the students' activities in terms of paying

attention to the teacher's explanation, taking notes on Accounting materials, helping other students who faced difficulties in mastering the subject matter, proposing questions during the discussions in the teaching and learning process, responding to the questions given by the teacher or other students during the discussions, giving opinion or proposing ideas during the discussions, responding to other students' opinions, presenting the result of the discussions, participating in doing group tasks, and following the rules in carrying out the activities.

## **2. The Improvement of the Students' Accounting Learning Outcomes on Grade X of AK 3 at SMK N 1 Karanganyar through the Use of *Jigsaw* Learning Model**

The implementation of the *Jigsaw* cooperative learning model which was executed in two cycles can improve students' learning outcomes. The steps in *Jigsaw* learning activities ranging from expert group discussions and presentations made in the students' original group encouraged the students to collaboratively solve the problem according to the assignment given by the teacher with the other group members. Further, the discussion activities with the expert groups encouraged the students to discover new knowledge about the financial statement preparation of trading companies. This makes the students' understanding of the material improved.

In addition, presentation activities by the expert teams in their original groups could develop the students' better understanding toward the materials being studied. The students who have studied the materials and teach them to other students would further deepen their understanding of the

Accounting material. Those who did not understand could ask other members in their group. Moreover, the students who had already understood well about the materials would have a better and deeper understanding of the material being studied due to explaining it to his friends. In this case, the students would repeat to learn the same material. The presentation activities carried out by each group also increased the students' understanding. It made the students learn harder about the material being discussed by the expert groups. These findings are relevant to the findings of the research conducted by Ardiyanto (2013) which shows that the implementation of the *Jigsaw* cooperative learning model can improve students' learning outcomes especially on Accounting subject.

Based on the above description, it can be said that the steps in the implementation of the *Jigsaw* cooperative learning model can improve the students' learning outcomes in the cognitive domain under the material of trading company financial statements. This is consistent with the theory which is proposed by Lie (2010: 73) that one of the advantages of *jigsaw* cooperative learning model is giving the students a more in-depth understanding of the materials. The improvement on the students' learning outcomes in the cognitive domain can be seen from the increasing score of each student. The increasing students' scores can improve the average percentage of the students' level of completeness in mastering learning materials. The percentage of the students' passing grade on the initial

conditions was 72,22%, and it increased to 91.7% in Cycle I and to 97.22% in Cycle II.

On top all of these, based on the observations conducted, the students' learning outcomes in the affective and psychomotor domains in Cycle I and Cycle II increased. In the affective domain, the students' average score in terms of dressing up tidily in accordance with the provisions of school on the first cycle was 75.6, and it increased to 76.39 in the second cycle. The students' average score in terms of coming to the class on time was 73.9 in the first cycle and it increased in the second cycle into 75.42. The students' average score in terms of giving opinions in a proper way during discussions on the first cycle was 74.4, and it increased to 76.53 in the second cycle. The students' average score in terms of being ready with learning tools and equipment on the first cycle was 74.72, and it increased to 76.67 in the second cycle. The students' average score in terms of submitting the tasks on time on the first cycle was 72.5, and it increased to 75.56 in the second cycle. In the aspect of psychomotor, the students' average score in terms of responding to given questions on the first cycle was 67.78, and it increased to 76.11 in the second cycle. The average score of neatness in writing and making systematic preparations of a report on the first cycle was 67.50 and it increased in the second cycle into 76.11. Lastly, the average score of students' truth in charging the accounts into each report on the first cycle was 64 and it increased in the second cycle into 76.67.



It shows that an increase in the students' activities made a positive impact on improving the students' learning outcomes in the cognitive, affective, and psychomotor domains. The implementation of the *Jigsaw* cooperative learning model encouraged the students to be able to think, analyze and search for the truth of a matter that is being discussed during the learning process. This trains the reasoning ability of the students, thus it can improve the students' reasoning ability. With these steps of *Jigsaw* cooperative learning model, it trains the students' ability to think in particular reasoning. Therefore, if at the end of the lesson the students are given the conceptual understanding tests, they will have no difficulties in answering such questions. All of these are because they are already trained about their reasoning abilities when learning to use this *Jigsaw* cooperative learning model. In conclusion, the implementation of the *Jigsaw* cooperative learning model can function to improve the students' learning activities and to improve the students' learning outcomes in the cognitive domain can be said to be successful.

### **C. The Weakness of this Research**

The research that has been conducted by the researcher still has some limitations. As for some of the limitations in this study are:

1. The discussion processes for some students who paid less attention is time consuming.
2. The observation processes were only conducted by 4 observers, so that the observations were less effective than it should be.

## **CHAPTER V**

### **CONCLUSIONS AND SUGGESTIONS**

#### **A. Conclusions**

Based on the research findings and discussion, the conclusions of this research are as follows:

1. The implementation of the *Jigsaw* cooperative learning model to the Accounting teaching and learning process of grade X AK 3 students at SMK Negeri 1 Karanganyar in the school year of 2013/2014 can improve the students' learning activities. The percentage of the students' activities at the initial condition was 44,44%, and it increased to 70,83% in cycle I and to 79,17% in the second cycle.
2. The implementation of the *Jigsaw* cooperative learning model to the Accounting teaching and learning process of grade X AK 3 students at SMK Negeri 1 Karanganyar in the school year of 2013/2014 can improve the students' learning outcomes. The percentage of the students' completeness in mastering the materials was 72,22% in the initial condition. Then, it increased to 91,7% in cycle I and to 97,2% in the second cycle.

#### **B. Suggestions**

Based on the conclusions above, there are some suggestions given by the researcher as follows:

1. For Teachers

Teachers should be able to manage time for each execution of the learning stages using the *Jigsaw* cooperative learning model.

2. For Further Researchers

For other researchers who will apply the *Jigsaw* cooperative learning model, it will be better to consider the effectiveness of time management considering that the implementation in the learning process often does not match with those which are already planned. Therefore, it should be given an extra time for those who will use the *Jigsaw* cooperative learning for the teaching and learning activities.

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# **A P P E N D I C E S**

## **Appendix 1**

### **Lesson Plan Cycle I**

#### **RENCANA PELAKSANAAN PEMBELAJARAN (RPP)**

#### **SIKLUS I**

Nama Satuan Pendidikan	: SMK NEGERI 1 KARANGANYAR
Mata Pelajaran	: AKUNTANSI
Kelas/Semester	X/1
Standar Kompetensi	: Menyelesaikan siklus akuntansi perusahaan dagang
Kompetensi Dasar	: Pencatatan transaksi perusahaan dagang dalam jurnal khusus, buku besar umum, dan buku besar pembantu
KKM	: 80
Karakter	: Kerapihan, Kedisiplinan

#### **I. INDIKATOR**

- Mencatat transaksi-transaksi perusahaan dagang dalam jurnal.
- Membuat kertas kerja laporan keuangan perusahaan dagang
- Menyusun laporan keuangan perusahaan dagang

#### **II. TUJUAN PEMBELAJARAN**

Setelah pembelajaran selesai, peserta didik dapat:

- Mencatat transaksi-transaksi perusahaan dagang dalam jurnal.
- Membuat kertas kerja laporan keuangan perusahaan dagang
- Menyusun laporan keuangan perusahaan dagang

#### **III. MATERI AJAR**

- Transaksi Perusahaan Dagang
- Syarat Pembayaran dan Syarat Penyerahan
- Pencatatan Transaksi Perusahaan Dagang



- Pencatatan dalam Jurnal Khusus dan Buku Pembantu
- Pembuatan Jurnal Penutup
- Penyusunan Neraca Saldo Setelah Penutupan
- Pembuatan Jurnal Pembalik

#### IV. METODE PEMBELAJARAN

- Ceramah
- Metode Pembelajaran Kooperatif Jigsaw
- Penugasan

#### V. KEGIATAN PEMBELAJARAN:

No	Kegiatan	Alokasi Waktu	Keterangan
1	Kegiatan Awal 1. Guru membuka pelajaran dengan salam. 2. Guru mengecek kehadiran siswa 3. Guru memberikan motivasi dan apersepsi kepada siswa 4. Guru menjelaskan tujuan pembelajaran 5. Guru memberikan soal pre tes kepada siswa	15 menit	
2	Kegiatan inti 1. Kegiatan eksplorasi a. Guru memberikan penjelasan secara singkat mengenai materi yang akan dipelajari b. Guru membagi siswa ke dalam 9 kelompok, masing-masing kelompok terdiri dari 4 siswa. c. Guru menjelaskan langkah-langkah pembelajaran kooperatif tipe Jigsaw. d. Guru membagikan nomor 1 sampai dengan 4 kepada masing-masing anggota kelompok. e. Guru membagi bahan pelajaran menjadi 4 bagian dan masing-masing bagian dibagikan kepada siswa sesuai dengan nomor siswa. Misalnya bahan pelajaran 1 untuk	65 menit	Tatap muka

	<p>siswa yang memegang angka 1 dan bahan pelajaran 2 untuk siswa yang memegang angka 2, dan seterusnya.</p> <p>2. Kegiatan Elaborasi</p> <p>a. Guru meminta masing-masing siswa bergabung dengan siswa lain sesuai dengan nomor angka yang dipegangnya (angka 1 dengan angka 1, angka 2 dengan angka 2, dan seterusnya) untuk membaca materi dan berdiskusi mengerjakan soal yang diberikan. Dalam hal ini disebut kelompok ahli.</p> <p>b. Setelah kegiatan diskusi selesai, guru meminta siswa kembali ke kelompok asalnya.</p> <p>3. Kegiatan Konfirmasi</p> <p>a. Masing-masing siswa secara bergantian dalam kelompoknya menjelaskan materi yang dipelajari ketika berdiskusi dengan kelompok ahli.</p>		
3	<p>Kegiatan Akhir</p> <p>a. Setelah siswa selesai melakukan presitasi dalam kelompok, selanjutnya guru meminta masing-masing siswa kembali ke tempat duduknya dan guru membagikan soal pos test untuk dikerjakan siswa secara individu.</p> <p>b. Guru membimbing siswa menyimpulkan materi yang telah dipelajari.</p> <p>c. Guru menutup pelajaran dengan salam.</p>	10 menit	

## VI. ALAT, BAHAN, DAN SUMBER BELAJAR:

### 1. Sumber Belajar

- a. Drs. Hendri Soemantri 2006. Buku Akuntansi SMK Seri A, Penerbit: Armico (2011).

### 2. Alat Pembelajaran

- a. *Whiteboard*
- b. Alat tulis

### 3. Media Pembelajaran

- a. Handout

## VII.PENILAIAN

### 1. Jenis Penilaian

- a. Tes : Lisan  
 b. Non tes : lembar pengamatan  
 c. Non tes : tugas kelompok  
 d. Kisi-kisi soal

No	Indikator Pencapaian Kompetensi	Tujuan	Bentuk Instrumen/ teknik	Instrumen
1	<b>Psikomotor</b> a. Respon jika diberi pertanyaan b. Kerapian dalam menulis dan membuat sistematika penyusunan laporan c. kebenaran dalam pengisian akun-akun ke dalam masing-masing laporan	Setelah mengikuti pembelajaran siswa memberikan respon jika diberikan pertanyaan.  Setelah mengikuti pembelajaran siswa dapat secara rapi menulis dan menyusun laporan.  Setelah mengikuti pembelajaran siswa dapat membuat laporan keuangan dengan benar	Pengamatan	Lembar pengamatan
2	<b>Afektif</b> a. Berpakaian rapi sesuai dengan ketentuan	Dalam proses pembelajaran siswa	Pengamatan	Lembar pengamatan

	sekolah b. Masuk kelas tepat waktu c. Memberikan saran dengan sopan dalam diskusi d. Mengumpulkan tugas tepat waktu	berpakaian rapi sesuai dengan ketentuan sekolah  Dalam proses pembelajaran siswa masuk kelas tepat waktu  Dalam proses pembelajaran siswa memberikan saran dengan sopan dalam diskusi  Dalam proses pembelajaran siswa membawa peralatan dan kelengkapan belajar  e. Dalam proses pembelajaran siswa mengumpulkan tugas tepat waktu		
3	<b>Kognitif</b>  1. Kertas kerja laporan keuangan PD Intan! 2. Pajak penghasilan perusahaan 3. Laporan laba rugi 4. Neraca 5. Jurnal penutup 6. Neraca saldo setelah penutupan	Siswa dapat menyelesaikan kertas kerja laporan keuangan perusahaan dagang  Siswa dapat menghitung pajak	Tes	Soal (terlampir)

		penghasilan		
		Siswa dapat menyusun laporan laba rugi		
		Siswa dapat menyusun neraca		
		Siswa dapat menyusun jurnal penutup		
		Siswa dapat menyusun neraca saldo setelah penutup		

### Soal pre tes Siklus I

1. Sebutkan transaksi-transaksi yang berhubungan dengan usaha pokok perusahaan dagang!
2. Sebutkan nama akun-akun yang digunakan untuk melakukan pencatatan transaksi-transaksi tersebut!

### Soal Pos test Siklus I

Neraca saldo PD Intan yang telah disesuaikan pada tanggal 31 Desember 2009 menunjukkan data sebagai berikut:

No	Akun	Neraca Saldo	
		Debit (Rp)	Kredit (Rp)
111	Kas	331.800.000	-
112	Piutang dagang	142.600.000	-
113	Sediaan barang dagangan	205.000.000	-
114	Perlengkapan	2.900.000	-
115	Asuransi dibayar di muka	1.400.000	-
116	Sewa dibayar di muka	48.000.000	-
117	Uang muka pembelian	20.000.000	-
121	Peralatan	112.000.000	-
123	Kendaraan	148.000.000	-

124	Akumulasi penyusutan aktiva tetap	-	82.000.000
211	Utang bank	-	80.000.000
212	Utang dagang	-	128.000.000
213	Utang gaji	-	8.600.000
214	Utang pajak	-	-
215	Utang bunga	-	1.600.000
311	Modal Intan	-	400.000.000
312	Prive Intan	30.000.000	-
411	Penjualan	-	1.896.600.000
412	Retur Penjualan	3.500.000	-
413	Potongan Penjualan	8.200.000	-
511	Pembelian	1.180.800.000	-
512	Biaya angkut pembelian	26.500.000	-
513	Retur pembelian	-	4.300.000
514	Potongan pembelian	-	11.200.000
520	Beban penjualan	210.500.000	-
530	Beban administrasi dan umum	146.400.000	-
531	Beban bunga	14.700.000	-
600	Ikhtisar Laba rugi	185.000.000	205.000.000
		<b>2.817.300.000</b>	<b>2.817.300.000</b>

Berdasarkan data tersebut,

1. Selesaikan kertas kerja laporan keuangan PD Intan!
2. Hitung pajak penghasilan perusahaan dengan tarif sebagai berikut:
  - 10 % dari laba sampai dengan jumlah Rp. 50.000.000,-
  - 15% dari laba di atas Rp. 50.000.000,- sampai dengan Rp. 100.000.000,-
  - 30% dari laba di atas jumlah Rp. 100.000.000,-
3. Susun laporan laba rugi untuk tahun yang berakhir 31 Desember 2009!
4. Susun neraca PD Intan per 31 Desember 2009!
5. Buat jurnal penutup yang diperlukan! (termasuk mencatat PPh yang terutang)
6. Susun neraca saldo setelah penutupan 31 Desember 2014!

### Pedoman penilaian

No. soal	1	2	3	4	5	6
Nilai	15	15	20	20	15	15

## Appendix 2

### Lesson Plan Cycle II

#### RENCANA PELAKSANAAN PEMBELAJARAN (RPP) SIKLUS II

Nama Satuan Pendidikan	: SMK NEGERI 1 KARANGANYAR
Mata Pelajaran	: AKUNTANSI
Kelas/Semester	X/1
Standar Kompetensi	: Menyelesaikan siklus akuntansi perusahaan dagang
Kompetensi Dasar	: Pencatatan transaksi perusahaan dagang dalam jurnal khusus, buku besar umum, dan buku besar pembantu
KKM	: 80
Karakter	: Kerapihan, Kedisiplinan

#### I. INDIKATOR

- Mencatat transaksi-transaksi perusahaan dagang dalam jurnal.
- Membuat kertas kerja laporan keuangan perusahaan dagang
- Menyusun laporan keuangan perusahaan dagang

#### II. TUJUAN PEMBELAJARAN

Setelah pembelajaran selesai, peserta didik dapat:

- Mencatat transaksi-transaksi perusahaan dagang dalam jurnal.
- Membuat kertas kerja laporan keuangan perusahaan dagang
- Menyusun laporan keuangan perusahaan dagang

#### III. MATERI AJAR

- Transaksi Perusahaan Dagang
- Syarat Pembayaran dan Syarat Penyerahan
- Pencatatan Transaksi Perusahaan Dagang

- Pencatatan dalam Jurnal Khusus dan Buku Pembantu
- Pembuatan Jurnal Penutup
- Penyusunan Neraca Saldo Setelah Penutupan
- Pembuatan Jurnal Pembalik

#### IV. METODE PEMBELAJARAN

- Ceramah
- Metode Pembelajaran Kooperatif Jigsaw
- Penugasan

#### V. KEGIATAN PEMBELAJARAN:

No	Kegiatan	Alokasi Waktu	Keterangan
1	Kegiatan Awal 1. Guru membuka pelajaran dengan salam. 2. Guru mengecek kehadiran siswa 3. Guru memberikan motivasi dan apersepsi kepada siswa 4. Guru menjelaskan tujuan pembelajaran 5. Guru memberikan soal pre tes kepada siswa	15 menit	
2	Kegiatan inti 1. Kegiatan eksplorasi a. Guru memberikan penjelasan secara singkat mengenai materi yang akan dipelajari b. Guru membagi siswa ke dalam 9 kelompok, masing-masing kelompok terdiri dari 4 siswa. c. Guru menjelaskan langkah-langkah pembelajaran kooperatif tipe Jigsaw. d. Guru membagikan nomor 1 sampai dengan 4 kepada masing-masing anggota kelompok. e. Guru membagi bahan pelajaran menjadi 4 bagian dan masing-masing bagian dibagikan kepada siswa sesuai dengan nomor siswa. Misalnya bahan pelajaran 1 untuk	65 menit	Tatap muka



	<p>siswa yang memegang angka 1 dan bahan pelajaran 2 untuk siswa yang memegang angka 2, dan seterusnya.</p> <p>2. Kegiatan Elaborasi</p> <p>a. Guru meminta masing-masing siswa bergabung dengan siswa lain sesuai dengan nomor angka yang dipegangnya (angka 1 dengan angka 1, angka 2 dengan angka 2, dan seterusnya) untuk membaca materi dan berdiskusi mengerjakan soal yang diberikan. Dalam hal ini disebut kelompok ahli.</p> <p>b. Setelah kegiatan diskusi selesai, guru meminta siswa kembali ke kelompok asalnya.</p> <p>3. Kegiatan Konfirmasi</p> <p>a. Masing-masing siswa secara bergantian dalam kelompoknya menjelaskan materi yang dipelajari ketika berdiskusi dengan kelompok ahli.</p>		
3	<p>Kegiatan Akhir</p> <p>1. Setelah siswa selesai melakukan presitasi dalam kelompok, selanjutnya guru meminta masing-masing siswa kembali ke tempat duduknya dan guru membagikan soal pos test untuk dikerjakan siswa secara individu.</p> <p>2. Guru membimbing siswa menyimpulkan materi yang telah dipelajari.</p> <p>3. Guru menutup pelajaran dengan salam.</p>	10 menit	

## VI. ALAT, BAHAN, DAN SUMBER BELAJAR:

### 1. Sumber Belajar

- a. Drs. Hendri Soemantri 2006. Buku Akuntansi SMK Seri A, Penerbit: Armico (2011).

### 2. Alat Pembelajaran

- a. *Whiteboard*
- b. Alat tulis

### 3. Media Pembelajaran

- a. Handout

## VII.PENILAIAN

### 1. Jenis Penilaian

- a. Tes : Lisan  
 b. Non tes : lembar pengamatan  
 c. Non tes : tugas kelompok  
 d. Kisi-kisi soal

No	Indikator Pencapaian Kompetensi	Tujuan	Bentuk Instrumen/ teknik	Instrumen
1	<b>Psikomotor</b> a. Respon jika diberi pertanyaan b. Kerapian dalam menulis dan membuat sistematika penyusunan laporan c. kebenaran dalam pengisian akun-akun ke dalam masing-masing laporan	Setelah mengikuti pembelajaran siswa memberikan respon jika diberikan pertanyaan.  Setelah mengikuti pembelajaran siswa dapat secara rapi menulis dan menyusun laporan.  Setelah mengikuti pembelajaran siswa dapat membuat laporan keuangan dengan benar	Pengamatan	Lembar pengamatan
2	<b>Afektif</b> a. Berpakaian rapi sesuai dengan ketentuan sekolah b. Masuk kelas tepat waktu c. Memberikan saran dengan sopan dalam diskusi d. Mengumpulkan tugas tepat waktu	Dalam proses pembelajaran siswa berpakaian rapi sesuai dengan ketentuan sekolah  Dalam proses pembelajaran siswa masuk kelas tepat waktu  Dalam proses	Pengamatan	Lembar pengamatan

		<p>pembelajaran siswa memberikan saran dengan sopan dalam diskusi</p> <p>Dalam proses pembelajaran siswa membawa peralatan dan kelengkapan belajar</p> <p>Dalam proses pembelajaran siswa mengumpulkan tugas tepat waktu</p>		
3	<b>Kognitif</b>  1. laporan arus kas	Siswa dapat menyelesaikan laporan arus kas perusahaan dagang	Tes	Soal (terlampir)

### Soal Pos test Siklus II

Data neraca PD Sinar tanggal 31 Desember 2008 dan 31 Desember 2009 adalah sebagai berikut:

	31 Desember 2008	31 Desember 2009
<b>AKTIVA</b>		
Kas	54.450.000	64.000.000
Piutang dagang	137.000.000	152.000.000
Sediaan barang	130.000.000	119.000.000
Perlengkapan	2.800.000	4.400.000
Aktiva tetap (harga perolehan)	256.000.000	280.000.000
Total Aktiva	580.250.000	619.400.000
<b>KEWAJIBAN DAN EKUITAS</b>		
Akumulasi penyusutan aktiva tetap	60.000.000	80.000.000
Utang dagang	124.000.000	110.000.000
Utang bank	168.000.000	120.000.000
Utang biaya	15.600.000	16.400.000
Utang pajak	12.650.000	14.500.000
Modal Siska	200.000.000	278.500.000
Total Kewajiban dan Ekuitas	580.250.000	619.400.000

Data lain:

1. Laba bersih setelah pajak tahun 2009, Rp. 88.500.000,-
2. Pengambilan pribadi Siska dalam tahun 2009 berjumlah Rp. 10.000.000,-

Berdasarkan data tersebut, buatlah laporan arus kas untuk tahun yang berakhir 31 Desember 2009!

## **Materi**

### **PENYELESAIAN SIKLUS AKUNTANSI PERUSAHAAN DAGANG**

#### **A. TRANSAKSI PERUSAHAAN DAGANG**

Perusahaan dagang adalah perusahaan yang kegiatan usahanya melakukan transaksi pembelian barang dagang kemudian untuk dijual kembali tanpa mengubah bentuknya.

Perusahaan-perusahaan yang digolongkan sebagai perusahaan dagang antara lain adalah distributor, agen tunggal, pengecer, toko swalayan, toko serba ada, plaza, pusat-pusat perbelanjaan, atau pusat barang-barang grosir.

Adapun ciri-ciri perusahaan dagang, antara lain sebagai berikut:

1. Kegiatan usahanya melakukan pembelian barang untuk dijual kembali tanpa melakukan proses produksi (mengolah/mengubah bentuk)
2. Pendapatan pokoknya diperoleh dari penjualan barang dagang
3. Harga pokok barang yang dijual adalah : Nilai persediaan awal + Pembelian Bersih – Persediaan Akhir
4. Laba kotor diperoleh dari : Penjualan bersih – Harga pokok barang yang dijual

Perusahaan dagang memiliki karakteristik yang berbeda dengan perusahaan jasa dan perusahaan industri (manufaktur). Oleh karena itu, siklus perusahaan dagang mempunyai karakter khas, yang hanya dijumpai dalam perusahaan dagang. Akun-akun yang merupakan ciri khas perusahaan dagang selain seperti yang terdapat di perusahaan jasa adalah sebagai berikut :

1. Akun pembelian di sisi debit (D)
2. Akun penjualan dicatat di sisi kredit (K)
3. Akun potongan pembelian dicatat di sisi kredit (K)
4. Akun potongan penjualan dicatat di sisi Debit (D)

5. Akun retur pembelian dicatat di sisi kredit (K)
6. Akun retur penjualan dicatat di sisi debit (D)
7. Akun biaya angkut pembelian dicatat di sisi debit (D)
8. Akun biaya pengiriman dicatat di sisi debit (D)
9. Akun persediaan barang dagang dicatat di sisi debit (D)
10. Akun utang usaha dicatat di sisi kredit (K)
11. Akun piutang usaha dicatat di sisi debit (D)
12. Harga pokok penjualan dicatat di sisi debit (D)

Karakteristik dan kegiatan utama perusahaan dagang adalah:

1. Melakukan transaksi pembelian barang dagang, baik secara tunai maupun kredit
2. Melakukan transaksi penjualan barang dagang, baik secara tunai maupun kredit
3. Melakukan pembayaran utang usaha yang terjadi akibat adanya berbagai transaksi dalam aktivitas perusahaan.
4. Menerima pembayaran/pelunasan piutang usaha yang terjadi akibat adanya berbagai transaksi dalam aktivitas perusahaan
5. Melakukan penyimpanan barang dagang selama belum dijual dan diserahkan kepada pembeli.

Macam-macam transaksi perusahaan dagang adalah sebagai berikut:

#### 1. Pembelian

Transaksi pembelian barang dagang dalam perusahaan dagang yang ditujukan untuk dijual kembali akan dicatat pada akun pembelian. Pembelian dapat dilakukan secara tunai atau kredit dan bisa juga sebagian tunai dan sebagian sisanya secara kredit. Sedangkan pembelian barang yang ditujukan untuk dipakai dalam memenuhi kebutuhan sendiri dan tidak dijual kembali akan dicatat pada akun tersendiri.

#### 2. Biaya Angkut Pembelian

Sebelum memperoleh barang yang dibeli, biasanya perlu mengeluarkan ongkos angkut dari toko atau sampai ke gudang pembeli. Sehingga harga

peroleh barang tersebut terdiri dari harga beli ditambah dengan ongkos (biaya angkutnya).

### 3. Retur Pembelian

Ketika melakukan transaksi pembelian barang, kadang-kadang barang yang dibeli itu tidak sesuai dengan barang yang dipesan, atau mengalami kerusakan saat dalam perjalanan. Jika pihak pembeli berhak mengembalikan barang yang rusak tersebut kepada penjual. Sebaliknya bila pembelian dilakukan secara kredit, maka pembeli akan membuat nota debit sebagai bukti pengurangan utangnya. Pengurangan utangnya itu dilakukan dengan cara mendebit akun utang dagang dan mengkredit akun retur pembelian.

### 4. Potongan Pembelian

Potongan pembelian diberikan oleh penjual dengan tujuan agar pembeli dapat melunasi utangnya sebelum tanggal jatuh tempo, atau pelunasannya dalam jangka waktu potongan.

### 5. Penjualan

Transaksi penjualan barang dagang dalam perusahaan dagang dapat dilakukan baik secara tunai maupun secara kredit, atau sebagian secara tunai dan sisanya dibayar secara kredit. Setiap transaksi penjualan barang dagang dicatat dalam akun penjualan.

### 6. Retur Penjualan

Setelah transaksi penjualan dilakukan dimana barang yang telah dikirimkan kepada pembeli. Ketika dapat terjadi transaksi retur penjualan. Artinya sejumlah barang yang telah dijual\$dikirimkan, dikembalikan lagi oleh pihak pembeli dengan alasan tertentu. #isalnya karena rusak atau tidak sesuai dengan pesanannya.

### 7. Potongan Penjualan

Potongan penjualan diberikan untuk merangsang pembeli agar segera membayar utangnya, sebelum tanggal jatuh tempo yang ditetapkan. Potongan penjualan akan mengurangi jumlah piutang yang diterima disaat jatuh tempo, dan dicatat dalam akun potongan penjualan. Bukti transaksi yang digunakan berupa kuitansi atau bukti kas masuk.

#### 8. Biaya Angkut Penjualan

Dalam perjanjian saat barang dijual, mungkin saja penjual akan menanggung biaya angkut atau biaya pengiriman barang sampai digudang pembeli. Biaya yang dikeluarkan pihak penjual akan dicatat dalam akun biaya angkut penjualan.

#### 9. Persediaan Barang dagang

Persediaan barang dagang adalah jumlah persediaan barang dagang yang ada pada akhir periode tertentu. Persediaan tersebut dicatat dalam akun persediaan barang dagang. Bukti yang digunakan adalah bukti memorial.

### **B. SYARAT PEMBAYARAN DAN SYARAT PENYERAHAN**

#### **1. Syarat Penyerahan Barang**

##### a. Franko gudang pembeli

Artinya barang yang diperjualbelikan akan menjadi hak milik pembeli pada saat barang tersebut sampai di gudang pembeli. Sehingga segala bentuk resiko yang timbul selama dalam perjalanan menjadi tanggung jawab penjual termasuk ongkos angkut barang tersebut.

##### b. Franko gudang penjual

Artinya barang yang sudah diperjualbelikan akan menjadi hak milik pembeli pada saat barang sudah keluar dari gudang penjual, dan segala bentuk resiko yang timbul selama dalam perjalanan menjadi tanggung jawab pembeli termasuk ongkos angkut barang tersebut.

##### c. *Free on Board Shipping point*

Syarat ini berlaku untuk pengiriman barang yang menggunakan kapal laut. Artinya barang yang diperjualbelikan menjadi hak milik pembeli pada saat barang sudah sampai di atas kapal di pelabuhan penjual, sehingga segala sesuatu resiko yang timbul dalam perjalanan sampai di gudang pembeli menjadi tanggung jawab pembeli. Syarat ini dalam transaksi biasa ditulis FOB shipping point.

##### d. *Free On Board Destination point*

Syarat ini berlaku dalam pengiriman barang menggunakan kapal laut. Artinya barang yang sudah diperjualbelikan menjadi hak milik pembeli

saat barang tersebut sudah di atas kapal di pelabuhan pembeli. Sehingga semua resiko yang timbul dalam perjalanan dari gudang penjual sampai di atas kapal (dalam perjalanan menjadi tanggungan penjual. Sedangkan resiko yang terjadi selama dari pelabuhan pembeli ke gudang pembeli menjadi tanggungan pembeli. 'adi ongkos angkut dari gudang penjual, ongkos bongkar muat dan ongkos kapal sepenuhnya tanggungan penjual. Dalam transaksi syarat ini biasa ditulis 5=B destination.

e. *Cost Insurance and Freight*

Artinya dalam perjanjian jual beli disepakati bahwa penjual menanggung semua biaya angkut serta premi asuransi barang dalam perjalanan. Kadang-kadang syarat ini dilengkapi lagi dengan tanggungan biaya komisi oleh penjual, sehingga syarat ini ditulis menjadi CIFIC.

## 2. Syarat Pembayaran Dalam Perjanjian Jual Beli

- a. n/30 artinya pada syarat ini harga faktur harus dilunasi paling lambat 1: hari setelah terjadinya penyerahan barang dan jumlah yang harus dibayar adalah jumlah akhir yang tertera dalam faktur.
- b. B2/10, n/30, artinya dengan syarat ini pembeli akan diberikan potongan 2% apabila ia membayar harga faktur paling lambat 30 hari setelah tanggal transaksi, sedangkan faktu pembayar paling lambat adalah 10 hari. pembilang, artinya besarnya persentase potongan, 10= penyebut, artinya batas waktu mendapatkan potongan dan n/30 batas akhir pelunasan faktur.
- c. c.EOM (End Of Month) artinya dengan syarat ini harga faktur harus dilunasi paling lambat pada akhir bulan berjalan.
- d. n/10 EOM artinya dengan syarat ini harga faktur harus dilunasi paling lambat 10 hari setelah akhir bulan, tanpa mendapat potongan

## C. TRANSAKSIPERUSAHAAN DAGANG

### a. Pembelian Barang Dagang

Transaksi pembelian barang dagang kegiatan untuk membeli dan menjualkan kembali barang dagang kepada masyarakat. Transaksi ini bisa



dilakukan secara tunai atau kredit. Pencatatan transaksi pembelian barang dagang sbb:

1) Pembelian tunai

Pembelian	RP xx
Kas	RP xx

2) Pembelian kredit

Pembelian	RP xx
Utang dagang	RP xx

**b. Retur Pembelian Dan Pengurangan Harga**

Transaksi ini terjadi akibat pembelian barang yang tidak sesuai dengan pesanan atau rusak. Pengembalian tersebut berkurangnya utang dagang. Jika barang rusaak tidak dikembalikan, pembeli dapat mengurangi harga barang. atas transaksi ini, perusahaan menerbitkan nota debit. Pencatatan transaksi retur pembelian dan pengurangan harga (PH) sbb:

Utang harga	RPxx
Retur pembelian dan ph	RP xx

**c. Potongan Pembelian**

Potongan pembelian diberikan pada penjual agar pembeli melunasi utangnya sebelum jatuh tempo. Potongan akan diperoleh pembeli jika pelunasan utang dilakukan pada masa potongan. Akibatnya, jumlah utang yang harus dibayar pembeli menjadi berkurang. Ukti transaksi potongan pembelian berupa kuitansi atau bukti pengeluaran kas. Pencatatan transaksi potongan pembelian sbb:

Utang dagang	RP XX
Kas	RP XX
Potongan pembelian	RP XX

**d. Beban Angkut Penjualan**

Beban angkut pembelian merupakan biaya yang dikeluarkan untuk mengangkut barang dari gudang penjuaal ke gudang pembeli. Beban angkut menjadi tanggungan pembeli yang dibuktikan dengan faktur. Pencatatan beban angkut pembelian sbb:

Beban angkut pembelian                      RP XX

Kas RP XX

Akan tetapi, tidak menutup kemungkinan beban angkut pembelian ditanggung oleh pihak penjual. Akibatnya, harga netto faktur terdiri atas haraga pembelian barang ditambah beban angkut pembelian. Pencatatnya:

Pembelian	RP XX
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Beban angkut pembelian                      RP XX

Utang dagang                      RP XX

### e. Penjualan Barang Dagang

Penjualan barang dagang dapat dilakukan secara tunai maupun kredit, atau sebagiannya secara tunai dan sisanya dibayar secara kredit. Bukti transaksi penjualan barang dagang:

Kas RP XX

Penjualan RP XX

Atau

Piutang dagang	RP XX
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Penjualan RP XX

#### f. Retur Penjualan Dan PH

Retur penjualan terjadi karena pembeli mengembalikan barang dagang yang rusak atau tidak sesuai pesanan kepada penjual. pengembalian barang dagang mengurangi piutang dagang. Bukti transaksi berupa nota kredit. Pencatatan transaksi retur penjualan dan Ph:

Retur penjualan dan PH Rp XX

Piutang dagang	RP XX
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### g. Potongan Penjualan

Potongan penjualan merupakan potongan yang diberikan penjual agar pembeli segera melunasi utangnya. Potongan penjualan akan mengurangi jumlah piutang dagang pada saat jatuh tempo. Bukti transaksi tersebut berupa kuitansi atas bukti kas masuk. Pencatatan transaksi potongan penjualan:

Kas RP XX

Potongan penjualan	RP XX
Piutang dagang	RP XX

#### **h. Beban Angkut Penjualan**

Pada perjanjian penjualan barang, ada kemungkinan penjual menanggung biaya pengiriman barang dagang ke gudang pembeli. Biaya tersebut dicatat penjual sebagai beban angkut penjual. Pencatatan transaksi beban angkut penjualan:

Beban angkut penjualan	RP XX
Kas	RP XX
Atau	
Beban angkut penjualan	RP XX
Utang dagang	RP XX

#### **i. Persediaan Barang Dagang**

Persediaan barang dagang adalah jumlah persediaan yang tersisa pada akhir periode tertentu. Persediaan dibedakan menjadi persediaan awal dan persediaan akhir. Misalnya persediaan barang dagang per 31 des 2009 adalah jumlah persediaan setelah dilakukan perhitungan fisik (stock opname) di gudang atau toko. Persediaan dicatat dalam akun persediaan barang dagang dengan bukti memorial.

### **D. PENCATATAN DALAM JURNAL KHUSUS DAN BUKU PEMBANTU**

Pada umumnya, macam-macam jurnal khusus pada perusahaan dagang sebagai berikut.

#### **1. Jurnal pembelian**

Jurnal ini digunakan untuk mencatat transaksi pembelian secara kredit.

#### **2. Jurnal penjualan**

Jurnal ini digunakan untuk mencatat transaksi penjualan secara kredit.

#### **3. Jurnal penerimaan kas**

Jurnal ini digunakan untuk mencatat segala transaksi penerimaan uang.

#### **4. Jurnal pengeluaran kas**

Jurnal ini digunakan untuk mencatat segala transaksi pengeluaran uang.

Jurnal khusus memiliki beberapa manfaat berikut.

1. Memungkinkan pembagian pekerjaan
2. Memudahkan pemindahbukuan ke buku besar
3. Memungkinkan pengendalian intern menjadi lebih baik

### 1. Jurnal Pembelian

Jurnal pembelian adalah jurnal khusus untuk mencatat pembelian barang dagang dan barang lainnya secara kredit. Bentuk jurnal pembelian sebagai berikut.

#### Jurnal Pembelian

(Dalam Ribuan Rupiah)

Halaman

Tgl	No Faktur	Akun yang dikredit	Ref.	Termin	Pembelian (D) Utang Dagang (K)
(1)	(2)	(3)	(4)	(5)	(6)

Keterangan kolom:

- (1) Mencatat tanggal terjadinya transaksi
- (2) Mencatat nomor faktur
- (3) Mencatat nama kreditor yang dikredit
- (4) Mencatat tanda check mark (✓) untuk menandakan bahwa jumlah tersebut telah dipindahkan ke buku besar pembantu
- (5) Mencatat syarat pembayaran
- (6) Mencatat jumlah utang dagang atas pembelian secara kredit

### 2. Jurnal Pengeluaran Kas

Jurnal pengeluaran kas adalah jurnal khusus untuk mencatat semua pengeluaran uang melalui kas. Bentuk jurnal pengeluaran kas sebagai berikut.

#### Jurnal Pengeluaran Kas

(Dalam Ribuan Rupiah)

Halaman

Tgl	No. cek	Akun yang didebet	Ref	Utang dagang (D)	Pembelian (D)	Serba-serbi (D)			Potongan pembelian (K)	Kas (K)
						Akun	Ref	Jumlah		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Keterangan kolom:

- (1) Mencatat tanggal terjadinya transaksi
- (2) Mencatat nomor cek yang dikeluarkan
- (3) Mencatat nama kreditor yang harus didebit
- (4) Mencatat tanda check mark (✓) untuk menandakan bahwa jumlah tersebut telah dipindahkan ke buku besar pembantu
- (5) Mencatat jumlah utang dagang yang dibayar
- (6) Mencatat jumlah pembelian tunai
- (7) Mencatat nama akun yang tidak disediakan kolom akun tersendiri
- (8) Mencatat nomor kode akun yang diposting ke buku besar untuk akun serba-serbi
- (9) Mencatat jumlah akun yang dicatat dalam kolom serba-serbi
- (10) Mencatat jumlah yang diterima dari potongan pembelian bila pembayaran dilakukan dalam waktu potongan
- (11) Mencatat jumlah pengeluaran kas

### 3. Jurnal Penjualan

Jurnal penjualan adalah jurnal khusus untuk mencatat penjualan barang dagang secara kredit. Bentuk jurnal penjualan sebagai berikut.

#### Jurnal Penjualan

(Dalam Ribuan Rupiah)

Halaman

Tgl	No Faktur	Akun yang didebit	Ref.	Termin	Piutang dagang (D) Penjualan (K)
(1)	(2)	(3)	(4)	(5)	(6)

Keterangan kolom:

- (1) Mencatat tanggal terjadinya transaksi
- (2) Mencatat nomor faktur
- (3) Mencatat nama akun buku besar pembantu yang didebit (mencantumkan nama debitor)
- (4) Mencatat tanda check mark (✓) untuk menandakan bahwa jumlah tersebut telah dipindahkan ke buku besar pembantu
- (5) Mencatat syarat pembayaran

(6) Mencatat jumlah penjualan dan piutang dagang

#### 4. Jurnal Penerimaan Kas

Jurnal penerimaan kas adalah jurnal khusus untuk mencatat semua transaksi penerimaan uang secara kas/tunai. Bentuk jurnal penerimaan kas sebagai berikut.

##### Jurnal Penerimaan Kas

(Dalam Ribuan Rupiah)

Halaman

Tgl	Akun yang dikredit	Ref	Kas (D)	Potongan Penjualan(D)	Penjualan (K)	Piutang Dagang (K)	Serba-serbi (K)		
							Akun	Ref	Jumlah
(1)	(3)	(4)	(5)	(6)			(7)	(8)	(9)

Keterangan kolom:

- (1) Mencatat tanggal terjadinya transaksi
- (2) Mencatat nama debitor yang harus dikredit
- (3) Mencatat tanda check mark (✓) untuk menandakan bahwa jumlah tersebut telah dipindahkan ke buku besar pembantu
- (4) Mencatat jumlah pembayaran yang diterima secara tunai
- (5) Mencatat jumlah potongan penjualan yang diberikan
- (6) Mencatat jumlah penjualan tunai
- (7) Mencatat jumlah piutang dagang yang diterima atau dilunaskan
- (8) Mencatat nama akun yang tidak disediakan kolom tersendiri (selain 4, 5, 6, dan 7)
- (9) Mencatat nomor kode akun pada waktu dipindahbukukan ke buku besar untuk akun serba-serbi
- (10) Mencatat jumlah uang untuk akun yang berada dalam kolom serba-serbi

## **E. Penyusunan Laporan Keuangan**

### **1. Kertas Kerja**

Langkah-langkah pembuatan kertas kerja perusahaan dagang secara mendasar adalah sama dengan pembuatan kertas kerja pada perusahaan jasa. Meskipun demikian, perlu dipahami sifat beberapa akun antara lain:

- a. pembelian, beban angkut pembelian, retur pembelian dan pengurangan harga, potongan pembelian;
- b. penjualan, retur penjualan dan pengurangan harga, potongan penjualan;
- c. persediaan barang dagang.

Semua akun tersebut telah dibahas pada bab-bab sebelumnya, termasuk bagaimana melakukan penyesuaian terhadap akun-akun tersebut. Pada bab ini, kita akan menguraikan secara umum bagaimana langkah-langkah pembuatan kertas kerja perusahaan dagang.

#### **Langkah-langkah Pembuatan Kertas Kerja Perusahaan Dagang**

- a. Siapkan kertas kerja sesuai dengan kebutuhan, lalu pindahkan saldo akun buku besar ke neraca saldo pada kertas kerja.
- b. Pindahkan ayat jurnal penyesuaian ke lajur penyesuaian kertas kerja.
- c. Sesuaikanlah saldo dengan cara menambah atau mengurangi saldo masing-masing akun pada neraca saldo sesuai dengan ayat jurnal penyesuaian pada akun yang bersangkutan.
- d. Pindahkan saldo akun ikhtisar laba rugi pada lajur penyesuaian ke lajur neraca saldo disesuaikan dan lajur laporan laba rugi dengan jumlah dan posisi yang sama, tanpa diselisahkan pada kedua lajur tersebut.
- e. Pindahkan saldo akun-akun pada neraca saldo disesuaikan ke: lajur laporan laba rugi bagi akun nominal (pendapatan dan beban), dan lajur neraca bagi akun riil (aktiva, kewajiban, dan modal).
- f. Tentukan saldo laba/rugi bersih pada lajur laporan laba rugi. Perusahaan memperoleh laba bersih jika sisi kredit lebih besar dari sisi debet pada lajur laporan laba rugi dan rugi bersih jika sebaliknya. Lalu pindahkan saldo laba/rugi bersih ke lajur neraca. Saldo laba bersih akan dipindahkan

ke sisi kredit pada lajur neraca dan saldo rugi bersih akan dipindahkan ke sisi debet pada lajur neraca.

- g. Jika lajur-lajur pada kertas kerja telah dijumlahkan dan masing-masing lajur itu telah sama besar, maka tutuplah kertas kerja itu.

## 2. Jurnal Penyesuaian

Jurnal penyesuaian adalah jurnal yang dibuat untuk menyesuaikan akun-akun sementara setiap buku besar yang belum mencerminkan jumlah (saldo) yang sebenarnya.

### a. Pencatatan Jurnal Penyesuaian Persediaan Barang Dagang

#### 1. Menggunakan pendekatan Ikhtisar Rugi Laba

Pada waktu dilakukan perhitungan rugi laba, maka persediaan awal akan mempengaruhi harga pokok penjualan atau harga pokok barang yang laku terjual. Oleh karena itu pada akhir periode, persediaan awal barang dagang dipindahkan ke sebelah debit akun Ikhtisar rugi Laba dan mengkreditkan akun persediaan awal barang dagang, seperti berikut !

Ikhtisar Rugi Laba	XXX	-
Persediaan barang dagang (awal)	-	XXX

Sedangkan untuk penyesuaian persediaan barang dagang (akhir) dipindahkan ke sisi debit akun Persediaan barang dagang dan mengkreditkan akun Ikhtisar Laba Rugi, seperti berikut !

Persediaan barang dagang (akhir)	XXX	-
Ikhtisar Rugi Laba	-	XXX

#### 2. Menggunakan pendekatan Harga Pokok Penjualan (HPP)

Bila menggunakan pendekatan harga pokok penjualan, maka yang perlu diperhatikan adalah akun-akun yang harus dipindahkan ke harga pokok penjualan. Akun apa saja yang termasuk unsur-unsur harga pokok penjualan? Ada beberapa akun yang merupakan unsur-unsur harga pokok penjualan yaitu sebagai berikut:



- a. Persediaan barang dagang (awal)
- b. Pembelian barang dagang
- c. Biaya angkut pembelian
- d. Retur pembelian
- e. Potongan pembelian
- f. Persediaan barang dagang (akhir), setelah dilakukan perhitungan secara fisik pada akhir periode.

Pencatatannya dalam jurnal penyesuaian adalah sebagai berikut:

Jurnal Penyesuaian

Tgl	Akun	Ref	Debit	Kredit
Des 31	Harga pokok penjualan		xxx	-
	Persediaan barang dagang (awal)		-	xxx
	Harga pokok penjualan		xxx	-
	Pembelian		-	xxx
	Biaya angkut pembelian		-	xxx
	Retur pembelian		xxx	-
	Potongan pembelian		xxx	-
	Harga pokok penjualan		-	xxx
	Persediaan barang dagang		xxx	-
	Harga pokok penjualan		-	xxx

#### b. Penyesuaian Perlengkapan

Mengapa perlengkapan perlu disesuaikan pada akhir periode ? Perlengkapan sering juga dicatat sebagai bahan habis pakai. Pada mulanya perlengkapan dibeli perusahaan merupakan aktiva lancar, yang dipakai dalam kegiatan usahanya. Dalam pencatatan dibukukan sejumlah harga beli. Sehingga untuk menentukan jumlah yang sebenarnya pada akhir periode diperlukan perhitungan secara fisik, yaitu dengan cara membandingkan jumlah mula-mula dalam pembukuan dengan perlengkapan yang tersisa (yang masih ada) akhir periode. Selisihnya itu merupakan beban pemakaian perlengkapan. Untuk mencatatnya dalam jurnal penyesuaian yaitu sebagai berikut :



#### f. Penyusutan Aktiva Tetap

Aktiva tetap merupakan aktiva yang memberikan manfaat operasi lebih dari satu periode akuntansi. Oleh karena pemakaian nilai aktiva akan berkurang bersamaan dengan jalannya waktu. Dalam akuntansi berkurangnya nilainya aktiva tetap ini lebih dikenal dengan penyusutan. Penyusutan aktiva adalah pengalokasian harga perolehan aktiva tetap untuk periode-periode aktiva tersebut digunakan. Pencatatan penyusutan aktiva tetap dilakukan setiap akhir periode akuntansi, yaitu dengan mendebit akun beban penyusutan mengkredit akun akumulasi penyusutan, seperti tabel di bawah ini.

**Tabel 2**

Jurnal Penyesuaian				
Tgl	Akun	Ref	Debit	Kredit
Des 31	Beban penyusutan Akumulasi penyusutan		xxx -	- xxx

### F. Penyusunan Laporan Keuangan Perusahaan Dagang

#### 1. Laporan Laba rugi

Secara garis besar, laporan laba rugi (*income statement*) perusahaan dagang dapat dibagi menjadi bagian-bagian sebagai berikut :

##### a. Hasil penjualan

Dalam bagian ini diinformasikan mengenai penjualan, retur penjualan, potongan penjualan dan penjualan netto.

##### b. Harga pokok penjualan

Dalam bagian ini diinformasikan unsur-unsur perhitungan harga pokok penjualan, yaitu sediaan awal dan sediaan akhir periode, pembelian, biaya angkut pembelian, retur pembelian dan potongan pembelian.

##### c. Beban usaha

Dalam bagian ini diinformasikan beban-beban yang berhubungan dengan kegiatan usaha pokok. Dipisahkan antara beban penjualan dan beban administrasi umum. Beban penjualan meliputi beban-beban yang berhubungan dengan usaha memperoleh dan melayani pelanggan,

misalnya gaji bagian penjualan, penyusutan gedung toko, perlengkapan toko dan beban iklan. Beban administrasi dan umum, meliputi beban-beban yang manfaatnya digunakan oleh perusahaan secara keseluruhan, misalnya gaji direksi, gaji bagian administrasi kantor, perlengkapan kantor dan beban penyusutan peralatan kantor.

d. Pendapatan dan beban diluar usaha

Dalam bagian ini diinformasikan pendapatan dan beban yang tidak berhubungan dengan usaha pokok, misalnya laba atau rugi penjualan aktiva tetap, laba rugi penjualan surat berharga.

## 2. Laporan Perubahan Ekuitas

Dalam perusahaan perseorangan (*proprietorship*), laporan perubahan modal disajikan dalam bentuk laporan perubahan modal pemilik (*capital statement*). Sementara dalam bentuk badan usaha perseroan (*corporation*), disajikan dalam bentuk laporan perubahan laba ditahan (*retained earning statement*). Laporan perubahan modal biasanya disusun sebagai pelengkap laporan laba-rugi. Laporan perubahan modal memuat informasi sumber yang mengakibatkan perubahan modal dalam suatu periode, seperti laba atau rugi yang diperoleh, setoran tambahan atau penarikan modal oleh pemilik.

## 3. Neraca

Neraca harus menggambarkan posisi (kemampuan) keuangan perusahaan. Oleh karena itu, aktiva, kewajiban dan modal dalam neraca disusun menurut sistematika yang lazim, sesuai standart akuntansi keuangan yang berlaku. Bagian-bagian dan sub-sub bagian dalam sebuah neraca adalah :

a. Aktiva, terbagi atas :

1) Aktiva Lancar (Current Assets)

Kas maupun aktiva lainnya yang diharapkan akan dikonversi menjadi kas atau dijual/dipakai habis dalam satu tahun atau kurang dalam sebuah operasi bisnis yang normal. Selain kas, aktiva lancar lainnya yang biasanya dimiliki oleh sebuah perusahaan adalah piutang usaha, surat-surat berharga, perlengkapan, wesel tagih (utang dari para

pelanggan yang didukung dengan janji tertulis untuk membayar jumlah tersebut dan disertai bunga yang telah dijanjikan), beban dibayar di muka, dll.

## 2) Aktiva Tetap (Fixed Assets)

Sering juga disebut PPE (Property, Plant and Equipment). Aktiva ini meliputi peralatan, mesin-mesin, gedung dan tanah. Kecuali tanah, aktiva tetap menyusut seiring berjalannya waktu.

## b. Kewajiban/Utang, terbagi atas :

### 1) Kewajiban Jangka Pendek/Kewajiban Lancar (Current Liabilities)

Kewajiban yang akan jatuh tempo dalam periode yang singkat (biasanya satu tahun atau kurang) dan harus dibayar dengan menggunakan aktiva lancar. Contohnya adalah utang usaha, utang gaji, utang bunga, utang pajak dan pendapatan jasa diterima di muka.

### 2) Kewajiban Jangka Panjang (Long-Term Liabilities)

Kewajiban yang akan jatuh tempo dalam waktu yang lama. Biasanya kewajiban jangka panjang dicantumkan di bawah kewajiban jangka pendek di dalam neraca. Contoh kewajiban jangka panjang adalah utang obligasi, utang bank, utang hipotik, dll.

## c. Ekuitas Pemilik

klaim pemilik atas aktiva perusahaan disajikan di neraca pada bagian paling bawah (setelah kewajiban jangka pendek dan jangka panjang). Ekuitas pemilik dijumlahkan dengan semua jenis kewajiban dan hasil penjumlahan tersebut harus sama/seimbang (balance) dengan total penjumlahan aktiva. Bila tidak seimbang (balance) berarti telah terjadi kesalahan. Namun, jumlah yang seimbang (balance) pun belum menjamin bahwa laporan keuangan itu benar.

Bentuk neraca ada 2 yaitu :

### 1) Bentuk Skontro

Neraca bentuk perkiraan atau *account form* yaitu neraca yang disusun dalam bentuk horizontal, sebelah kanan disebut aktiva sedangkan sebelah kiri disebut passiva.

## 2) Bentuk Staffel

Neraca bentuk laporan atau *report form* yaitu neraca yang disusun dalam bentuk vertikal, sebelah atas disebut aktiva sedangkan sebelah bawah disebut passiva

Neraca adalah daftar yang menunjukkan posisi aktiva dan utang perusahaan pada saat tertentu. Dari data yang ada pada neraca kita dapat :

- 1) Menyusun hasil analisa tentang likuiditas dan solvabilitas perusahaan, yaitu tentang kewajiban perusahaan untuk membayar utang jangka pendek maupun jangka panjang.
- 2) Menyusun hasil analisa tentang rentabilitas perusahaan, yaitu tentang kemampuan perusahaan untuk memperoleh keuntungan dari kegiatan usahanya.
- 3) Menyusun hasil analisa tentang turn over yaitu yang berhubungan dengan efisiensi penggunaan modal
- 4) Untuk mengetahui perkembangan perusahaan dengan membandingkan neraca selama beberapa tahun berturut-turut.

## 4. Penyusunan Laporan Arus Kas

Laporan arus kas memuat informasi dari mana sumber kas diperoleh dan untuk kegiatan apa kas digunakan. Sumber dan penggunaan kas dapat diketahui dari perubahan pos-pos dua neraca yang diperbandingkan. Laporan arus kas berguna bagi para pemakai laporan keuangan sebagai dasar untuk menilai kemampuan perusahaan dalam menghasilkan kas serta kebutuhan perusahaan untuk menggunakan arus kas tersebut.

Sumber penyusunan laporan arus kas berasal dari catatan akuntansi perusahaan, neraca perbandingan tahun berjalan dengan tahun sebelumnya dan laporan laba rugi. Beberapa hal yang perlu diperhatikan dalam penyusunan arus kas adalah sebagai berikut:

- a. Tentukan kenaikan-penurunan saldo masing-masing akun pada neraca yang berasal dari selisih neraca awal dengan tahun berjalan, dengan membuat tabel neraca perbandingan
- b. Tentukan akun-akun yang menjadi sumber penambahan kas. Misalnya kenaikan utang, akumulasi penyusutan, berkurangnya aktiva lancar selain kas, dan penjualan aktiva tetap
- c. Tentukan akun-akun yang menjadi pengurang kas, seperti: kenaikan aktiva lancar selain kas (kenaikan piutang, kenaikan saldo perlengkapan, kenaikan sewa dibayar di muka) dan pembelian peralatan (aktiva tetap)
- d. Pastikan anda sudah mendapatkan saldo laba rugi bersih dari laporan laba rugi, karena akan digunakan untuk merekonsiliasi laporan arus kas yang akan dibuat

## 5. Jurnal Penutup

Jurnal penutup adalah jurnal yang dibuat untuk menutup akun-akun nominal seperti penjualan dan akun-akun lain yang terkait dengan penjualan, pembelian dan akun-akun lain yang terkait dengan pembelian, pendapatan, dan beban. Selain itu, jurnal penutup juga menutup akun riil seperti prive. Akun nominal akan ditutup ke akun ikhtisar laba rugi. Sementara itu, akun prive dan akun ikhtisar laba rugi akan ditutup ke akun modal. Berikut adalah jurnal penutup yang harus dibuat:

1. Untuk menutup akun penjualan dan akun-akun lain yang terkait dengan penjualan serta akun pendapatan.

Penjualan                      XXX

Pendapatan sewa      XXX

Retur penjualan dan pengurangan harga      XXX

Potongan penjualan                                      XXX

Beban angkut penjualan                                      XXX

Ikhtisar laba-rugi    XXX

2. Untuk menutup akun pembelian dan akun-akun lain yang terkait dengan pembelian serta beban-beban lainnya.

Ikhtisar laba-rugi    XXX

Retur pembelian dan pengurangan harga XXX

Pembelian	XXX
Beban angkut pembelian	XXX
Beban gaji	XXX
Beban asuransi	XXX
Beban penyusutan	XXX
Beban listrik dan telepon	XXX

3. Untuk menutup akun prive.

Modal XXX

Prive XXX

4. Untuk menutup akun ikhtisar laba rugi.

- a. Jika perusahaan mendapatkan laba, maka jurnal penutupnya:

Ikhtisar laba-rugi XXX

Modal XXX

- b. Jika perusahaan mengalami kerugian, maka jurnal penutupnya:

Modal XXX

Ikhtisar laba-rugi XXX



### Appendix 3

#### List Of Team on 1<sup>st</sup> Cycle and 2<sup>nd</sup> Cycle

##### List of Team on 1<sup>st</sup> Cycle

<b>Team 1</b> 1. Rias Krismonita 2. Rifa Yuliana 3. Rifani Mia Ambarsari 4. Nur Rizky dwi Astuti	<b>Team 2</b> 1. Nurdiana 2. Nurhidayah 3. Nurul Alfaruni S 4. Parlina Lestari	<b>Team 3</b> 1. Rani Kartika Budi 2. Rani Mukti Rahayu 3. Rani Puspawati 4. Rima Rahmawati
<b>Team 4</b> 1. Retno Alifah 2. Retno Kusetyaningsih 3. Revita Sari Oktaviyani 4. Nurrohmah	<b>Team 5</b> 1. Rima Fitriyani 2. Risnawati 3. Rosna Rafianti 4. Ratna Khusnaeni	<b>Team 6</b> 1. Nur Injiyah 2. Nur Khasanah 3. Nur Rofikoh 4. Rahmah Wahyu L
<b>Team 7</b> 1. Nur Faida Natalia A 2. Nur Fatonah Eka W. I 3. Nur Fitriani Sadiyah 4. Roviyan Dwi Lestari	<b>Team 8</b> 1. Ratna Cahyani 2. Ratna Dwi Wahyuni 3. Reni Oktianawati 4. Ryzha Mulyaningsih	<b>Team 9</b> 1. Nurul Inganah 2. Poni Pujirahayu 3. Putri Nindianti 4. Rohmah Febriyani H

##### List of Team on 2<sup>nd</sup> Cycle

<b>Team 1</b> 1. Nur Faida Natalia A 2. Nurul Inganah 3. Nur Fitriani Sadiyah 4. Risnawati	<b>Team 2</b> 1. Nur Fatonah Eka W.I 2. Poni Pujirahayu 3. Nur Khasanah 4. Rima Rahmawati	<b>Team 3</b> 1. Nur Injiyah 2. Putri Nindianti 3. Nur Rizky dwi Astuti 4. Rifa Yuliana
<b>Team 4</b> 1. Rani Mukti Rahayu 2. Ryzha Mulyaningsih 3. Parlina Lestari 4. Reni Oktianawati	<b>Team 5</b> 1. Ratna Dwi Wahyuni 2. Roviyan Dwi Lestari 3. Nurul Alfaruni Safitri 4. Ratna Khusnaeni	<b>Team 6</b> 1. Retno Kusetyaningsih 2. Rosna Rafianti 3. Nurrohmah 4. Ratna Cahyani
<b>Team 7</b> 1. Rima Fitriyani 2. Rohmah Febriyani H 3. Rani Kartika Budi 4. Retno Alifah	<b>Team 8</b> 1. Nur Rofikoh 2. Rahmah Wahyu L 3. Nurdiana 4. Revita Sari O	<b>Team 9</b> 1. Rias Krismonita 2. Rifani Mia Ambarsari 3. Nurhidayah 4. Rani Puspawati

**Appendix4.****Learning Materials on 1<sup>st</sup> Cycle and 2<sup>nd</sup> Cycle****1<sup>st</sup> Cycle****1. Kelompok ahli 1**

- a. Pencatatan transaksi pembelian barang dagang
- b. Pencatatan transaksi retur pembelian dan pengurangan harga
- c. Pencatatan transaksi potongan pembelian
- d. Pencatatan biaya angkut pembelian
- e. Pencatatan transaksi penjualan barang dagangan
- f. Pencatatan transaksi retur penjualan dan pengurangan harga
- g. Pencatatan transaksi potongan penjualan
- h. Pencatatan biaya angkut penjualan
- i. Pencatatan sediaan barang dagangan pada akhir periode

**2. Kelompok ahli 2**

- a. Pencatatan transaksi pembelian kredit dan pembayaran utang
- b. Pencatatan transaksi dalam jurnal khusus
- c. Pencatatan dalam buku pembantu utang
- d. Pembuatan daftar saldo utang

**3. Kelompok ahli 3**

- a. Pencatatan transaksi penjualan kredit dan penerimaan piutang
- b. Pencatatan dalam buku jurnal khusus
- c. Pencatatan dalam buku pembantu piutang
- d. Pembuatan daftar saldo piutang
- e. Pencatatan transaksi dalam buku jurnal umum

**4. Kelompok ahli 4**

- a. Pembuatan kertas kerja
- b. Pembuatan jurnal penyesuaian
- c. Penyelesaian kertas kerja
- d. Perhitungan dan pencatatan pajak penghasilan perusahaan
- e. Perhitungan harga pokok penjualan

**2<sup>nd</sup> Cycle****1. Kelompok ahli 1**

Penyusunan laporan laba rugi

**2. Kelompok ahli 2**

Penyusunan laporan perubahan ekuitas

**3. Kelompok ahli 3**

Penyusunan neraca

**4. Kelompok ahli 4**

Penyusunan laporan arus kas

## Appendix5.

### Observation Guidelines of Activity

No	Nama	Aspek yang diamati										Jumlah Skor
		A	B	C	D	E	F	G	H	I	J	
1												
2												
3												
dst												
JUMLAH												

**Pengamat**

(.....)

### Keterangan:

A = Memperhatikan penjelasan guru

B = Mencatat materi akuntansi

C = Membantu kesulitan teman sekelompok dalam menguasai materi pelajaran

D = Siswa bertanya saat pembelajaran maupun diskusi tentang materi

E = Siswa menjawab pertanyaan yang diberikan guru maupun teman saat diskusi

F = Mengemukakan pendapat dalam diskusi

G = Merespon ketika teman berpendapat

H = Mempresentasikan hasil diskusi kelompok ahli di dalam kelompok asal

I = Berpartisipasi dalam tugas kelompok

J = Melakukan kegiatan sesuai aturan

### Kriteria penilaian

Memperhatikan penjelasan guru		Skor
Aktif	Siswa selalu memperhatikan penjelasan guru dengan fokus	3
Cukup Aktif	Siswa memperhatikan penjelasan guru namun terkadang tidak memperhatikan karena melakukan kegiatan di luar materi	2
Tidak Aktif	Siswa tidak memperhatikan penjelasan guru dan selalu melakukan kegiatan di luar materi	1
Mencatat materi akuntansi		Skor
Aktif	Siswa selalu mencatat materi yang dijelaskan oleh guru	3
Cukup Aktif	Siswa kadang-kadang mencatat materi yang dijelaskan oleh guru	2
Tidak Aktif	Siswa tidak mencatat materi yang dijelaskan oleh guru	1
Membantu kesulitan teman sekelompok dalam menguasai materi pelajaran		Skor

Aktif	Siswa membantu kesulitan teman sekelompok dalam menguasai materi pelajaran	3
Cukup Aktif	Siswa pernah satu kali membantu kesulitan teman sekelompok dalam menguasai materi pelajaran	2
Tidak Aktif	Siswa tidak pernah membantu kesulitan teman sekelompok dalam menguasai materi pelajaran	1
<b>Siswa bertanya saat pembelajaran maupun diskusi tentang materi</b>		<b>Skor</b>
Aktif	Siswa mengajukan lebih dari dua pertanyaan saat pembelajaran maupun diskusi	3
Cukup Aktif	Siswa pernah satu kali mengajukan pertanyaan saat pembelajaran maupun diskusi	2
Tidak Aktif	Siswa tidak pernah mengajukan pertanyaan saat pembelajaran maupun diskusi	1
<b>Siswa menjawab pertanyaan yang diberikan guru maupun teman saat diskusi</b>		<b>Skor</b>
Aktif	Siswa menjawab lebih dari dua pertanyaan yang diberikan guru maupun teman saat diskusi	3
Cukup Aktif	Siswa pernah satu kali menjawab pertanyaan yang diberikan guru maupun teman saat diskusi	2
Tidak Aktif	Siswa tidak pernah menjawab pertanyaan yang diberikan guru maupun teman saat diskusi	1
<b>Mengemukakan pendapat dalam diskusi</b>		<b>Skor</b>
Aktif	Siswa mengemukakan pendapat lebih dari dua kali saat diskusi kelompok ahli maupun diskusi kelompok asal	3
Cukup Aktif	Siswa pernah satu kali mengemukakan pendapat saat diskusi kelompok ahli maupun diskusi kelompok asal	2
Tidak Aktif	Siswa tidak pernah mengemukakan pendapat saat diskusi kelompok ahli maupun diskusi kelompok asal	1
<b>Merespon ketika teman berpendapat</b>		<b>Skor</b>
Aktif	Siswa menanggapi lebih dari dua kali ketika teman berpendapat dalam diskusi	3
Cukup Aktif	Siswa pernah satu kali menanggapi ketika teman berpendapat dalam diskusi	2
Tidak Aktif	Siswa tidak pernah menanggapi ketika teman berpendapat dalam diskusi	1
<b>Mempresentasikan hasil diskusi kelompok ahli di dalam kelompok asal</b>		<b>Skor</b>
Aktif	Siswa mempresentasikan hasil diskusi kelompok ahli di dalam kelompok asal dengan lengkap	3
Cukup Aktif	Siswa hanya mempresentasikan sebagian hasil diskusi kelompok ahli di dalam kelompok asal	2
Tidak Aktif	Siswa tidak mempresentasikan hasil diskusi kelompok ahli di dalam kelompok asal	1
<b>Berpartisipasi dalam tugas kelompok</b>		<b>Skor</b>
Aktif	Siswa selalu berpartisipasi aktif dalam mengerjakan tugas kelompok	3
Cukup Aktif	Siswa berpartisipasi aktif dalam mengerjakan tugas kelompok	2

Tidak Aktif	Siswa tidak pernah berpartisipasi aktif dalam mengerjakan tugas kelompok	1
<b>Melakukan kegiatan sesuai aturan</b>		<b>Skor</b>
Aktif	Siswa lancar dan tepat selama mengikuti pembelajaran tipe <i>jigsaw</i>	3
Cukup Aktif	Siswa terkadang melakukan kesalahan selama mengikuti pembelajaran tipe <i>jigsaw</i>	2
Tidak Aktif	Siswa tidak paham dengan prosedur tipe <i>jigsaw</i>	1

## Appendix6.

### Observation Guidelines of Learning Outcomes in the Affective Domain

No	Nama	Aspek yang dinilai				
		1	2	3	4	5
1						
2						
3						
dst						
<b>Jumlah</b>						

Pengamat

(.....)

#### Keterangan:

- 1 = Berpakaian rapi sesuai dengan ketentuan sekolah
- 2 = Masuk kelas tepat waktu
- 3 = Memberikan saran dengan sopan dalam diskusi
- 4 = Membawa peralatan dan kelengkapan belajar
- 5 = Mengumpulkan tugas tepat waktu

#### Kriteria Penilaian

Aspek Penilaian	Skor	Kriteria Penilaian
2. Berpakaian rapi sesuai dengan ketentuan sekolah	81-100 (A) 61-80 (B) 41-60 (C) 21-40 (D) 0-20 (E)	Baik Sekali Baik Cukup Kurang Sangat Kurang
6. Datang kelas tepat waktu	81-100 (A) 61-80 (B) 41-60 (C) 21-40 (D) 0-20 (E)	Baik Sekali Baik Cukup Kurang Sangat Kurang
7. Memberikan saran dalam diskusi dengan sopan	81-100 (A) 61-80 (B) 41-60 (C) 21-40 (D) 0-20 (E)	Baik Sekali Baik Cukup Kurang Sangat Kurang
8. Membawa peralatan dan kelengkapan belajar	81-100 (A) 61-80 (B) 41-60 (C) 21-40 (D) 0-20 (E)	Baik Sekali Baik Cukup Kurang Sangat Kurang
9. Mengumpulkan tugas	81-100 (A)	Baik Sekali

tepat waktu	61-80 (B)	Baik
	41-60 (C)	Cukup
	21-40 (D)	Kurang
	0-20 (E)	Sangat Kurang



**Appendix7.****Observation Guidelines of Learning Outcomes in the Psychomotor Domain**

No	Nama	Aspek yang dinilai		
		1	2	3
1				
2				
3				
dst				
<b>Jumlah</b>				

**Pengamat**

(.....)

**Keterangan:**

1 = Respon jika diberi pertanyaan

2 = Kerapian dalam menulis dan membuat sistematika penyusunan laporan

3 = kebenaran dalam pengisian akun-akun ke dalam masing-masing laporan

**Kriteria Penilaian:**

	Skor	Keterangan
<b>Respon jika diberi pertanyaan</b>		
• Langsung menjawab dan jawaban benar	81-100	Sangat Tepat
• Langsung menjawab tetapi jawaban kurang tepat	61-80	Tepat
• Berfikir dahulu dan menjawab dengan benar	41-60	Cukup
• Berfikir dahulu tetapi jawaban kurang tepat	21-40	Tidak Tepat
• Tidak menjawab	0-20	Sangat Tidak Tepat
<b>Kerapian dalam menulis dan membuat sistematika penyusunan laporan</b>		
• Membuat laporan keuangan dengan sangat rapi dan sistematis	81-100	Sangat Tepat
• Membuat laporan keuangan dengan rapi dan sistematis	61-80	Tepat
• Membuat laporan keuangan cukup rapi dan sistematis	41-60	Cukup
• Membuat laporan keuangan tidak rapi dan sistematis	21-40	Tidak Tepat
• Membuat laporan keuangan tidak rapi dan tidak sistematis	0-20	Sangat Tidak Tepat
<b>Kebenaran dalam pengisian akun-akun ke dalam masing-masing laporan</b>		
• Benar dan tepat menempatkan akun-akun dalam laporan	81-100	Sangat Tepat
• Benar menempatkan akun-akun dalam laporan	61-80	Tepat
• Cukup benar dan tepat menempatkan akun-akun dalam laporan	41-60	Cukup

• Salah dan kurang tepat menempatkan akun-akun dalam laporan	21-40	Tidak Tepat
• Salah dan sangat tidak tepat menempatkan akun-akun	0-20	Sangat Tidak Tepat

## **Appendix8.**

### **Field Notes of 1<sup>st</sup> Cycle and 2<sup>nd</sup> Cycle**

#### **Field Notes of 1<sup>st</sup> Cycle**

Siklus I dilaksanakan pada tanggal 7 April 2014. Pembelajaran dilaksanakan di ruang kelas X Ak 3 SMK N 1 Karanganyar dengan jumlah siswa 36 siswa. Materi pokok yang diajarkan adalah menyusun laporan keuangan untuk perusahaan dagang, khususnya tentang pencatatan transaksi perusahaan dagang dalam jurnal khusus, buku besar umum, dan buku besar pembantu.

Pada kegiatan pendahuluan, guru membuka pelajaran dengan salam dan mengecek kehadiran siswa. Siswa menjawab salam yang diberikan guru dan memperhatikan guru. Setelah guru selesai mengecek kehadiran siswa, selanjutnya guru memberikan soal pre test kepada siswa. Siswa mengerjakan soal pretes yang diberikan guru secara individu. Soal pre test diberikan guru secara lisan. Hal ini dilakukan untuk mengetahui kemampuan awal siswa tentang materi yang akan dipelajari siswa dan menarik minat siswa untuk mempelajari materi tersebut. Setelah siswa selesai mengerjakan soal pretes, kemudian guru memberikan motivasi dan apersepsi. Siswa memperhatikan guru yang memberikan apersepsi dan beberapa siswa menjawab pertanyaan dari guru.

Pada kegiatan inti, membagi bahan pelajaran yang akan diberikan menjadi 4 bagian. Setelah itu guru memberikan pengenalan mengenai materi yang akan dibahas dalam bahan pelajaran untuk hari ini. Kemudian guru membagi siswa dalam 9 kelompok yang setiap kelompok terdiri dari 4 siswa secara heterogen, kemudian setiap siswa diberikan angka 1 sampai 4. Pembagian kelompok

dilakukan berdasarkan nilai siswa yang diperoleh peneliti dari dokumentasi guru yang merupakan penilaian sebelum dilakukannya penerapan Model Pembelajaran kooperatif Tipe *Jigsaw*, sehingga dalam satu kelompok tidak terjadi adanya penumpukan siswa yang pintar. Bahan pelajaran bagian yang pertama diberikan kepada siswa yang mendapat nomor urut 1 dalam setiap kelompok, sedangkan siswa dengan nomor urut 2 mendapat bahan pelajaran bagian kedua dan begitu seterusnya sampai setiap siswa mendapat bagiannya masing-masing. Kemudian siswa diminta untuk membaca atau mengerjakan bagian mereka masing-masing dengan membentuk kelompok sesuai dengan nomor tugas yang mereka dapatkan (kelompok ahli). Dalam kegiatan ini siswa bisa saling melengkapi dan berinteraksi antara satu dengan yang lainnya. Mereka bekerjasama mempelajari atau mengerjakan bagian tersebut, kemudian masing-masing siswa kembali ke kelompoknya sendiri dan menjelaskan kepada kelompoknya mengenai apa yang telah dipelajarinya kepada rekan-rekan kelompok asalnya.

Hasil observasi pada Siklus I menunjukkan bahwa siswa terlihat lebih aktif. Siswa lebih memperhatikan penjelasan guru. Selain itu, sebagian siswa juga terlihat mencatat materi yang disampaikan guru. Ketika guru memberikan pertanyaan, banyak siswa yang menjawab pertanyaan guru. Namun, pada saat kegiatan diskusi kelompok, terlihat beberapa siswa yang masih kurang serius dalam melakukan diskusi, sehingga ketika siswa tersebut kembali ke kelompoknya kurang dapat menjelaskan materi kepada teman-temannya. Hal ini menunjukkan bahwa partisipasi siswa dalam kegiatan diskusi kelompok masih kurang.

Setelah kegiatan diskusi selesai, guru memberikan soal kepada siswa untuk dikerjakan secara individu. Siswa mengerjakan soal tersebut sesuai dengan waktu yang diberikan oleh guru. Setelah jam pelajaran berakhir dan kesimpulan materi pelajaran telah dirumuskan, selanjutnya guru menutup pelajaran dengan salam. Siswa menjawab salam dari guru dan pembelajaran pada pertemuan itu berakhir.

### **Field Notes of 2<sup>nd</sup> Cycle**

Siklus II dilaksanakan pada tanggal 8 April 2014. Pembelajaran dilaksanakan di ruang kelas X Ak 3 SMK N 1 Karanganyar dengan jumlah siswa 36 siswa. Materi pokok yang diajarkan adalah menyusun laporan keuangan untuk perusahaan dagang.

Pada kegiatan pendahuluan, guru membuka pelajaran dengan salam dan mengecek kehadiran siswa. Siswa menjawab salam yang diberikan guru dan memperhatikan guru. Kemudian guru memberikan motivasi dan apersepsi untuk mengingat kembali materi pelajaran sebelumnya dan untuk mengetahui pemahaman siswa tentang materi yang akan dipelajari. Siswa memperhatikan guru ketika guru memberikan apersepsi dan beberapa siswa menjawab pertanyaan dari guru. Peneliti melakukan pengamatan terhadap aktivitas siswa pada Siklus II. Hasil pengamatan menunjukkan bahwa aktivitas siswa dalam diskusi kelompok sudah lebih baik. Siswa lebih serius dalam melakukan diskusi dan sudah mampu menjelaskan materi yang dipelajarinya dengan kelompok ahli kepada kelompok asal.

Pada kegiatan inti, sesuai dengan langkah-langkah pembelajaran *Jigsaw*, Siswa mengerjakan tugas bersama kelompok ahli sesuai bagiannya kemudian

kembali ke kelompok asal untuk menjelaskan apa yang telah dipelajari di kelompok ahli. Pada siklus II anggota setiap kelompok berbeda dengan siklus I, karena pada siklus II anggota kelompok dilihat dari hasil tes siklus I. Materi yang dipelajari pada Siklus II adalah menyusun laporan keuangan perusahaan dagang. Setelah kegiatan diskusi selesai, guru membagikan soal pos test untuk dikerjakan siswa. Hal ini untuk mengetahui hasil belajar siswa pada ranah kognitif.

Pada kegiatan penutup, guru membimbing siswa menyimpulkan materi yang dipelajari. Kegiatan ini dilakukan guru dengan cara melakukan tanya jawab dengan siswa. Setelah selesai menyimpulkan materi yang dipelajari, selanjutnya guru menutup pelajaran dengan salam. Siswa menjawab salam dari guru dan pembelajaran pada hari itu berakhir.

**Appendix 9.****Learning Outcomes in Cognitif Domain on the Initial Conditions**

<b>No</b>	<b>NIS</b>	<b>Nama</b>	<b>Nilai</b>	<b>Keterangan</b>
1	10870	Nur Faida Natalia Aningtyas	83	Tuntas
2	10871	Nur Fatonah Eka Wahyu I	89	Tuntas
3	10872	Nur Fitriani Sadiyah	81	Tuntas
4	10873	Nur Injiyah	87	Tuntas
5	10874	Nur Khasanah	81	Tuntas
6	10875	Nur Rizky dwi Astuti	75	Tidak tuntas
7	10876	Nur Rofikoh	83	Tuntas
8	10877	Nurdiana	94	Tuntas
9	10878	Nurhidayah	81	Tuntas
10	10879	Nurrohmah	77	Tidak tuntas
11	10880	Nurul Alfaruni Safitri	81	Tuntas
12	10881	Nurul Inganah	87	Tuntas
13	10882	Parlina Lestari	66	Tidak tuntas
14	10883	Poni Pujirahayu	82	Tuntas
15	10884	Putri Nindianti	98	Tuntas
16	10885	Rahmah Wahyu Lestari	76	Tidak tuntas
17	10886	Rani Kartika Budi	85	Tuntas
18	10887	Rani Mukti Rahayu	77	Tidak tuntas
19	10888	Rani Puspadewi	88	Tuntas
20	10889	Ratna Cahyani	85	Tuntas
21	10890	Ratna Dwi Wahyuni	90	Tuntas
22	10891	Ratna Khusnaeni	77	Tidak tuntas
23	10892	Reni Oktianawati	83	Tuntas
24	10893	Retno Alifah	83	Tuntas
25	10894	Retno Kussetyaningsih	91	Tuntas
26	10895	Revita Sari Oktaviyani	86	Tuntas
27	10896	Rias Krismonita	84	Tuntas
28	10897	Rifa Yuliana	77	Tidak tuntas
29	10898	Rifani Mia Ambarsari	88	Tuntas
30	10899	Rima Fitriyani	81	Tuntas
31	10900	Rima Rahmawati	71	Tidak tuntas
32	10901	Risnawati	86	Tuntas
33	10902	Rohmah Febriyani Hidayah	76	Tidak tuntas
34	10903	Rosna Rafianti	88	Tuntas
35	10904	Roviyana Dwi Lestari	72	Tidak tuntas
36	10905	Ryzha Mulyaningsih	83	Tuntas
<b>Jumlah nilai</b>			<b>2972</b>	
<b>Nilai rata-rata</b>			<b>82,56</b>	

<b>Jumlah siswa tuntas</b>	<b>26</b>
<b>Jumlah siswa tidak tuntas</b>	<b>10</b>



**Appendix 10.****Learning Outcomes in Cognitif Domainon the 1<sup>st</sup> Cycle**

<b>No</b>	<b>NIS</b>	<b>Nama</b>	<b>Nilai</b>	
1	10870	Nur Faida Natalia Aningtyas	95	Tuntas
2	10871	Nur Fatonah Eka Wahyu I	90	Tuntas
3	10872	Nur Fitriani Sadiyah	85	Tuntas
4	10873	Nur Injiyah	90	Tuntas
5	10874	Nur Khasanah	85	Tuntas
6	10875	Nur Rizky dwi Astuti	75	Tidak tuntas
7	10876	Nur Rofikoh	90	Tuntas
8	10877	Nurdiana	85	Tuntas
9	10878	Nurhidayah	85	Tuntas
10	10879	Nurrohmah	85	Tuntas
11	10880	Nurul Alfaruni Safitri	85	Tuntas
12	10881	Nurul Inganah	90	Tuntas
13	10882	Parlina Lestari	85	Tuntas
14	10883	Poni Pujirahayu	90	Tuntas
15	10884	Putri Nindianti	95	Tuntas
16	10885	Rahmah Wahyu Lestari	90	Tuntas
17	10886	Rani Kartika Budi	80	Tuntas
18	10887	Rani Mukti Rahayu	90	Tuntas
19	10888	Rani Puspawati	85	Tuntas
20	10889	Ratna Cahyani	85	Tuntas
21	10890	Ratna Dwi Wahyuni	95	Tuntas
22	10891	Ratna Khusnaeni	75	Tidak tuntas
23	10892	Reni Oktianawati	85	Tuntas
24	10893	Retno Alifah	85	Tuntas
25	10894	Retno Kussetyaningsih	90	Tuntas
26	10895	Revita Sari Oktaviyani	85	Tuntas
27	10896	Rias Krismonita	95	Tuntas
28	10897	Rifa Yuliana	75	Tidak tuntas
29	10898	Rifani Mia Ambarsari	90	Tuntas
30	10899	Rima Fitriyani	85	Tuntas
31	10900	Rima Rahmawati	80	Tuntas
32	10901	Risnawati	80	Tuntas
33	10902	Rohmah Febriyani Hidayah	90	Tuntas
34	10903	Rosna Rafianti	95	Tuntas
35	10904	Roviyana Dwi Lestari	85	Tuntas
36	10905	Ryzha Mulyaningsih	85	Tuntas
<b>Jumlah</b>			<b>2955</b>	
<b>Nilai rata-rata</b>			<b>82,08</b>	

<b>Jumlah siswa tuntas</b>	<b>31</b>
<b>Jumlah siswa tidak tuntas</b>	<b>3</b>

**Appendix 11.****Learning Outcomes in Cognitif Domainon the 2<sup>nd</sup> Cycle**

<b>No</b>	<b>NIS</b>	<b>Nama</b>	<b>Nilai</b>	<b>Keterangan</b>
1	10870	Nur Faida Natalia Aningtyas	92	Tuntas
2	10871	Nur Fatonah Eka Wahyu I	93	Tuntas
3	10872	Nur Fitriani Sadiyah	93	Tuntas
4	10873	Nur Injiyah	94	Tuntas
5	10874	Nur Khasanah	94	Tuntas
6	10875	Nur Rizky dwi Astuti	94	Tuntas
7	10876	Nur Rofikoh	93	Tuntas
8	10877	Nurdiana	94	Tuntas
9	10878	Nurhidayah	91	Tuntas
10	10879	Nurrohmah	92	Tuntas
11	10880	Nurul Alfaruni Safitri	92	Tuntas
12	10881	Nurul Inganah	92	Tuntas
13	10882	Parlina Lestari	93	Tuntas
14	10883	Poni Pujirahayu	90	Tuntas
15	10884	Putri Nindianti	88	Tuntas
16	10885	Rahmah Wahyu Lestari	95	Tuntas
17	10886	Rani Kartika Budi	94	Tuntas
18	10887	Rani Mukti Rahayu	86	Tuntas
19	10888	Rani Puspawati	95	Tuntas
20	10889	Ratna Cahyani	86	Tuntas
21	10890	Ratna Dwi Wahyuni	92	Tuntas
22	10891	Ratna Khusnaeni	91	Tuntas
23	10892	Reni Oktianawati	94	Tuntas
24	10893	Retno Alifah	93	Tuntas
25	10894	Retno Kussetyaningsih	94	Tuntas
26	10895	Revita Sari Oktaviyani	94	Tuntas
27	10896	Rias Krismonita	96	Tuntas
28	10897	Rifa Yuliana	94	Tuntas
29	10898	Rifani Mia Ambarsari	93	Tuntas
30	10899	Rima Fitriyani	88	Tuntas
31	10900	Rima Rahmawati	75	Tidak tuntas
32	10901	Risnawati	96	Tuntas
33	10902	Rohmah Febriyani Hidayah	86	Tuntas
34	10903	Rosna Rafianti	94	Tuntas
35	10904	Roviyana Dwi Lestari	93	Tuntas
36	10905	Ryzha Mulyaningsih	91	Tuntas
<b>Jumlah</b>			<b>3305</b>	
<b>Nilai rata-rata</b>			<b>91,81</b>	

<b>Jumlah siswa tuntas</b>	<b>35</b>
<b>Jumlah siswa tidak tuntas</b>	<b>1</b>

**Appendix 12****Learning Outcomes in Affective Domain on the 1<sup>st</sup> Cycle**

No	Nama	Aspek yang Dinilai					Jml	%
		1	2	3	4	5		
1	Nur Faida Natalia A	75	80	80	70	75	380	76
2	Nur Fatonah Eka W. I	80	75	75	75	70	375	75
3	Nur Fitriani Sadiyah	80	70	75	80	70	375	75
4	Nur Injiyah	75	70	80	80	75	380	76
5	Nur Khasanah	75	80	75	70	75	375	75
6	Nur Rizky dwi Astuti	70	70	70	70	70	350	70
7	Nur Rofikoh	75	80	75	80	75	385	77
8	Nurdiana	70	75	70	70	75	360	72
9	Nurhidayah	75	80	75	70	75	375	75
10	Nurrohmah	70	70	65	70	70	345	69
11	Nurul Alfaruni Safitri	75	75	80	75	75	380	76
12	Nurul Inganah	75	70	70	80	75	370	74
13	Parlina Lestari	70	65	65	70	70	340	68
14	Poni Pujirahayu	75	80	70	70	70	365	73
15	Putri Nindianti	75	85	85	80	80	405	81
16	Rahmah Wahyu Lestari	75	70	70	65	70	350	70
17	Rani Kartika Budi	80	75	75	75	70	375	75
18	Rani Mukti Rahayu	80	75	75	75	70	375	75
19	Rani Puspawati	80	70	75	80	70	375	75
20	Ratna Cahyani	75	75	80	75	75	380	76
21	Ratna Dwi Wahyuni	80	75	80	85	80	400	80
22	Ratna Khusnaeni	70	70	70	70	70	350	70
23	Reni Oktianawati	75	75	80	75	75	380	76
24	Retno Alifah	75	70	70	80	75	370	74
25	Retno Kusetyaningsih	75	85	80	80	80	400	80
26	Revita Sari Oktaviyani	80	70	75	80	70	375	75
27	Rias Krismonita	75	75	80	75	75	380	76
28	Rifa Yuliana	80	75	75	75	70	375	75
29	Rifani Mia Ambarsari	80	75	75	75	70	375	75
30	Rima Fitriyani	80	70	75	80	70	375	75
31	Rima Rahmawati	70	75	70	65	65	345	69
32	Risnawati	75	75	80	75	75	380	76
33	Rohmah Febriyani H	70	70	70	65	70	345	69
34	Rosna Rafianti	80	70	75	80	70	375	75
35	Roviyana Dwi Lestari	70	70	65	70	70	345	69
36	Ryzha Mulyaningsih	80	70	75	80	70	345	69
Jumlah		2720	2660	2680	2690	2610		2666

Persentase	75.6	73.9	74.4	74.72	72.5		74,06
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**Appendix 13.****Learning Outcomes in Affective Domain on the 2<sup>nd</sup> Cycle**

No	Nama	Aspek yang Dinilai					Jml	%
		1	2	3	4	5		
1	Nur Faida Natalia A	75	80	80	75	75	385	77
2	Nur Fatonah Eka W. I	80	75	75	75	75	380	76
3	Nur Fitriani Sadiyah	80	75	75	80	70	380	76
4	Nur Injiyah	75	75	80	80	75	385	77
5	Nur Khasanah	75	80	75	75	75	380	76
6	Nur Rizky dwi Astuti	75	75	75	75	80	380	76
7	Nur Rofikoh	75	80	75	80	75	385	77
8	Nurdiana	75	75	75	75	75	375	75
9	Nurhidayah	75	80	75	75	75	380	76
10	Nurrohmah	75	75	75	80	75	380	76
11	Nurul Alfaruni Safitri	75	75	80	80	75	385	77
12	Nurul Inganah	75	70	70	80	75	370	74
13	Parlina Lestari	70	75	75	70	75	365	73
14	Poni Pujirahayu	75	80	75	70	75	375	75
15	Putri Nindianti	75	85	85	80	80	405	81
16	Rahmah Wahyu Lestari	75	70	70	65	75	355	71
17	Rani Kartika Budi	80	75	75	75	75	380	76
18	Rani Mukti Rahayu	80	75	75	75	75	380	76
19	Rani Puspawati	80	70	75	80	75	380	76
20	Ratna Cahyani	75	75	80	75	75	380	76
21	Ratna Dwi Wahyuni	80	75	80	85	80	400	80
22	Ratna Khusnaeni	70	75	75	75	70	365	73
23	Reni Oktianawati	75	75	80	75	75	380	76
24	Retno Alifah	75	70	80	80	75	380	76
25	Retno Kussetyaningsih	75	85	80	80	80	400	80
26	Revita Sari Oktaviyani	80	70	75	80	80	385	77
27	Rias Krismonita	75	75	80	75	75	380	76
28	Rifa Yuliana	80	75	80	75	80	390	78
29	Rifani Mia Ambarsari	80	75	75	75	80	385	77
30	Rima Fitriyani	80	70	75	80	70	375	75
31	Rima Rahmawati	75	75	70	75	75	370	74
32	Risnawati	75	75	80	75	75	380	76
33	Rohmah Febriyani H	75	75	75	75	75	375	75
34	Rosna Rafianti	80	75	75	80	75	385	77
35	Roviyana Dwi Lestari	75	75	75	75	75	375	75
36	Ryzha Mulyaningsih	80	75	80	80	75	375	75
Jumlah		<b>2720</b>	<b>2750</b>	<b>2715</b>	<b>2755</b>	<b>2760</b>	<b>2720</b>	

Persentase	75,6	76,39	75,42	76,53	76,67	75,56	
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**Appendix 14.****Learning Outcomes in Psychomotor Domainon the 1<sup>st</sup> Cycle**

No	Nama	Aspek yang Dinilai			Jml	%
		1	2	3		
1	Nur Faida Natalia Aningtyas	60	80	60	200	66,67
2	Nur Fatonah Eka Wahyu I	80	80	60	220	73,33
3	Nur Fitriani Sadiyah	80	60	60	200	66,67
4	Nur Injiyah	60	80	60	200	66,67
5	Nur Khasanah	60	80	80	220	73,33
6	Nur Rizky dwi Astuti	60	40	60	160	53,33
7	Nur Rofikoh	60	80	80	220	73,33
8	Nurdiana	60	60	80	200	66,67
9	Nurhidayah	80	80	80	240	80,00
10	Nurrohmah	60	60	40	160	53,33
11	Nurul Alfaruni Safitri	60	80	80	220	73,33
12	Nurul Inganah	80	60	80	220	73,33
13	Parlina Lestari	60	40	60	160	53,33
14	Poni Pujirahayu	60	80	80	220	73,33
15	Putri Nindianti	60	80	10	150	50,00
16	Rahmah Wahyu Lestari	60	80	80	220	73,33
17	Rani Kartika Budi	80	60	60	200	66,67
18	Rani Mukti Rahayu	60	80	60	200	66,67
19	Rani Puspadewi	60	80	80	220	73,33
20	Ratna Cahyani	80	80	80	240	80,00
21	Ratna Dwi Wahyuni	80	80	10	170	56,67
22	Ratna Khusnaeni	60	60	40	160	53,33
23	Reni Oktianawati	80	60	80	220	73,33
24	Retno Alifah	60	80	80	220	73,33
25	Retno Kussetyaningsih	80	10	80	170	56,67
26	Revita Sari Oktaviyani	80	60	60	200	66,67
27	Rias Krismonita	60	80	60	200	66,67
28	Rifa Yuliana	60	80	80	220	73,33
29	Rifani Mia Ambarsari	80	80	80	240	80,00
30	Rima Fitriyani	60	80	80	220	73,33
31	Rima Rahmawati	60	60	4	124	41,33
32	Risnawati	80	60	80	220	73,33
33	Rohmah Febriyani Hidayah	60	40	40	140	46,67
34	Rosna Rafianti	80	60	80	220	73,33
35	Roviyana Dwi Lestari	60	60	40	160	53,33
36	Ryzha Mulyaningsih	80	60	80	220	73,33
Jumlah		2720	2440	2430	2304	

Persentase	75,6	67,78	67,50	64,00	
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**Appendix 15.****Learning Outcomes in Psychomotor Domain on the 2<sup>nd</sup> Cycle**

No	Nama	Aspek yang Dinilai			Jml	%
		1	2	3		
1	Nur Faida Natalia Aningtyas	80	80	80	240	80.00
2	Nur Fatonah Eka Wahyu I	80	80	80	240	80.00
3	Nur Fitriani Sadiyah	80	60	60	200	66.67
4	Nur Injiyah	80	80	60	220	73.33
5	Nur Khasanah	60	80	80	220	73.33
6	Nur Rizky dwi Astuti	80	80	60	220	73.33
7	Nur Rofikoh	80	80	80	240	80.00
8	Nurdiana	80	60	80	220	73.33
9	Nurhidayah	80	100	80	260	86.67
10	Nurrohmah	80	80	60	220	73.33
11	Nurul Alfaruni Safitri	80	80	80	240	80.00
12	Nurul Inganah	80	60	80	220	73.33
13	Parlina Lestari	60	40	60	160	53.33
14	Poni Pujirahayu	60	80	80	220	73.33
15	Putri Nindianti	60	80	100	240	80.00
16	Rahmah Wahyu Lestari	60	100	80	240	80.00
17	Rani Kartika Budi	80	60	80	220	73.33
18	Rani Mukti Rahayu	60	80	60	200	66.67
19	Rani Puspawati	60	80	80	220	73.33
20	Ratna Cahyani	80	80	80	240	80.00
21	Ratna Dwi Wahyuni	100	80	100	280	93.33
22	Ratna Khusnaeni	80	60	100	240	80.00
23	Reni Oktianawati	80	60	80	220	73.33
24	Retno Alifah	60	80	80	220	73.33
25	Retno Kussetyaningsih	100	100	80	280	93.33
26	Revita Sari Oktaviyani	80	60	60	200	66.67
27	Rias Krismonita	80	80	60	220	73.33
28	Rifa Yuliana	60	80	80	220	73.33
29	Rifani Mia Ambarsari	80	80	80	240	80.00
30	Rima Fitriyani	60	100	80	240	80.00
31	Rima Rahmawati	80	80	80	240	80.00
32	Risnawati	80	80	80	240	80.00
33	Rohmah Febriyani Hidayah	100	60	80	240	80.00
34	Rosna Rafianti	80	60	80	220	73.33
35	Roviyana Dwi Lestari	80	60	60	200	66.67
36	Ryzha Mulyaningsih	80	100	80	260	86.67
Jumlah		2720	2740	2740	2760	

Persentase	75,6	76,11	76,11	76,67	
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**Appendix 16.****Result of Activity Observation on the 1<sup>st</sup> Cycle**

No	Nama	Indikator Aktivitas										Jml	%
		A	B	C	D	E	F	G	H	I	J		
1	Nur Faída Natalia A	2	2	1	1	2	1	2	1	1	1	14	70
2	Nur Fatónah Eka W. I	2	1	2	1	1	1	1	1	2	1	13	65
3	Nur Fitriani Sadiyah	2	2	1	1	1	1	1	1	1	1	12	60
4	Nur Injiyah	1	2	1	2	1	1	2	1	1	2	14	70
5	Nur Khasanah	2	1	1	1	2	1	1	2	1	2	14	70
6	Nur Rizky dwi Astuti	1	1	1	1	2	1	1	1	2	1	12	60
7	Nur Rofikoh	2	1	2	2	1	1	1	2	1	2	15	75
8	Nurdiana	1	1	1	2	1	1	1	2	1	1	12	60
9	Nurhidayah	2	1	2	2	1	1	2	1	2	1	15	75
10	Nurrohmah	1	1	2	1	1	2	1	1	1	1	12	60
11	Nurul Alfaruni Safitri	1	1	2	1	2	1	2	1	1	2	14	70
12	Nurul Inganah	2	1	2	1	1	1	2	1	2	1	14	70
13	Parlina Lestari	1	1	1	1	1	1	1	1	1	1	10	50
14	Poni Pujirahayu	2	1	1	2	2	2	1	1	1	2	15	75
15	Putri Nindianti	2	1	2	2	2	1	2	1	2	1	16	80
16	Rahmah Wahyu L	1	1	1	1	1	1	1	2	1	2	12	60
17	Rani Kartika Budi	2	1	2	1	1	2	1	2	1	2	15	75
18	Rani Mukti Rahayu	2	2	1	1	1	1	1	2	1	2	14	70
19	Rani Puspawati	2	1	2	1	2	2	2	1	1	2	16	80
20	Ratna Cahyani	2	1	1	2	1	2	1	1	1	2	14	70
21	Ratna Dwi Wahyuni	2	1	2	1	2	1	1	2	2	2	16	80
22	Ratna Khusnaeni	2	1	2	1	1	1	2	1	1	1	13	65
23	Reni Oktianawati	1	2	1	2	2	2	1	1	2	2	16	80
24	Retno Alifah	2	1	2	1	1	2	2	1	1	2	15	75
25	Retno K	2	2	1	2	1	2	1	2	2	2	17	85
26	Revita Sari O	2	1	2	1	2	1	2	1	1	1	14	70
27	Rias Krismonita	2	1	1	2	2	2	1	1	1	2	15	75
28	Rifa Yuliana	2	1	2	1	1	2	1	2	1	2	15	75
29	Rifani Mia Ambarsari	1	2	1	2	1	2	1	2	1	2	15	75
30	Rima Fitriyani	2	1	2	1	2	1	1	2	1	2	15	75
31	Rima Rahmawati	2	1	1	1	2	1	1	1	2	2	14	70
32	Risnawati	2	1	2	1	2	2	1	1	1	2	15	75
33	Rohmah Febriyani H	1	2	1	1	2	1	2	1	2	1	14	70
34	Rosna Rafianti	2	1	2	1	2	1	1	2	1	2	15	75
35	Roviyana Dwi Lestari	1	1	2	1	1	2	1	1	1	2	13	65
36	Ryzha Mulyaningsih	2	1	2	1	1	2	1	2	1	2	15	75
Jumlah skor		61	44	55	47	52	50	47	49	46	59		

Persentase	85	61	76,4	65	72,2	69	65	68	64	82		
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**Appendix 17.****Result of Activity Observation on the 2<sup>nd</sup> Cycle**

No	Nama	Indikator Aktivitas										Jml	%
		A	B	C	D	E	F	G	H	I	J		
1	Nur Faida Natalia A	2	2	1	2	2	1	2	1	2	1	16	80
2	Nur Fatonah Eka W. I	2	1	2	1	2	1	1	2	2	1	15	75
3	Nur Fitriani Sadiyah	2	2	1	2	1	2	1	2	1	1	15	75
4	Nur Injiyah	2	2	1	2	1	2	2	1	1	2	16	80
5	Nur Khasanah	2	1	1	1	2	2	1	2	2	2	16	80
6	Nur Rizky dwi Astuti	1	2	1	2	2	1	1	2	2	1	15	75
7	Nur Rofikoh	2	1	2	2	1	1	1	2	1	2	15	75
8	Nurdiana	1	1	1	2	2	1	2	2	1	2	15	75
9	Nurhidayah	2	2	2	2	1	1	2	2	2	1	17	85
10	Nurrohmah	1	1	2	2	1	2	1	2	1	2	15	75
11	Nurul Alfaruni Safitri	1	1	2	2	2	1	2	2	1	2	16	80
12	Nurul Inganah	2	1	2	1	2	1	2	1	2	2	16	80
13	Parlina Lestari	2	1	2	1	2	1	2	1	2	1	15	75
14	Poni Pujirahayu	2	1	1	2	2	2	1	2	1	2	16	80
15	Putri Nindianti	2	2	2	2	2	2	2	1	2	1	18	90
16	Rahmah Wahyu L	2	2	1	2	2	1	2	2	1	2	17	85
17	Rani Kartika Budi	2	1	2	1	2	2	1	2	2	2	17	85
18	Rani Mukti Rahayu	2	2	2	1	2	1	1	2	1	2	16	80
19	Rani Puspawati	2	1	2	2	2	2	2	1	1	2	17	85
20	Ratna Cahyani	2	1	2	2	1	2	1	2	1	2	16	80
21	Ratna Dwi Wahyuni	2	1	2	1	2	2	1	2	2	2	17	85
22	Ratna Khusnaeni	2	2	2	1	2	1	2	1	2	2	17	85
23	Reni Oktianawati	1	2	1	2	2	2	2	1	2	2	17	85
24	Retno Alifah	2	1	2	2	1	2	2	1	1	2	16	80
25	Retno K	2	2	1	2	1	2	1	2	2	2	17	85
26	Revita Sari O	2	1	2	1	2	1	2	1	1	1	14	70
27	Rias Krismonita	2	1	1	2	2	2	2	1	1	2	16	80
28	Rifa Yuliana	2	1	2	1	1	2	1	2	1	2	15	75
29	Rifani Mia Ambarsari	1	2	2	2	1	2	1	2	1	2	16	80
30	Rima Fitriyani	2	1	2	1	2	1	1	2	1	2	15	75
31	Rima Rahmawati	2	1	1	1	2	1	2	1	2	2	15	75
32	Risnawati	2	2	2	1	2	2	1	2	1	2	17	85
33	Rohmah Febriyani H	1	2	1	1	2	1	2	1	2	1	14	70
34	Rosna Rafianti	2	1	2	1	2	1	1	2	1	2	15	75
35	Roviyana Dwi Lestari	1	2	2	1	1	2	1	1	1	2	14	70
36	Ryzha Mulyaningsih	2	1	2	1	2	2	1	2	1	2	16	80
Jumlah skor		<b>64</b>	<b>51</b>	<b>59</b>	<b>55</b>	<b>61</b>	<b>55</b>	<b>53</b>	<b>58</b>	<b>51</b>	<b>63</b>		

Persentase	89	71	81,9	76	84,7	76	74	81	70,8	88		
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